

BAB V

KESIMPULAN DAN SARAN

5.1. Kesimpulan

Dari hasil analisa yang telah dilakukan dan juga dijelaskan sebelumnya pada bab IV, dapat disimpulkan bahwa dari metode yang diterapkan dalam upaya penghematan pajak yang disebutkan pada bab I, PT. Kutai Timber Indonesia belum sepenuhnya memanfaatkan peluang yang dapat dilakukan dalam upaya penghematan beban pajak. Hal ini dapat dilihat dari :

Penerapan pemilihan metode depresiasi aktiva tetap perusahaan. Jika PT.

prinsip umum perhitungan penyusutan menurut peraturan perpajakan, maka perusahaan akan mendapat selisih lebih biaya penyusutan sebesar Rp 163.372.450,00 dengan total penghematan pajak yang didapat sebesar Rp 49.110.735,00

Dibandingkan dengan metode yang telah dilakukan perusahaan. Jika dibandingkan dengan metode Garis Lurus, metode Saldo Menurun akan menghasilkan penghematan pajak sebesar Rp 1.018.407.950,52 dengan penghematan pajak yang didapat dari penyusutan aktiva tetap kelompok II sebesar Rp 16.700.868,42 dan penghematan pajak dari penyusutan aktiva tetap kelompok III sebesar Rp 1.001.707.082,10 dihitung dari nilai *present value*-nya.

Dengan demikian dapat disimpulkan bahwa penilaian penyusutan dengan menggunakan metode saldo menurun dan melakukan perhitungan dengan dasar

peraturan perpajakan pada PT. Kutai Timber Indonesia berdampak lebih efektif daripada perhitungan penyusutan pada tahun 2003 yang dilakukan oleh perusahaan.

Sedangkan mengenai perlakuan PPh 21 karyawan pada PT. Kutai Timber Indonesia dimana pajak yang dibayar oleh karyawan dengan gaji bruto sampai dengan Rp 25.000.000,00 pertahun ditanggung oleh perusahaan sebagai pemberi kerja dan diakui sebagai natura atau kenikmatan maka tunjangan PPh 21 yang disetor bersifat *Non Taxable* dan *Non Deductible* hal ini dinyatakan dalam Undang-undang Pajak Penghasilan Pasal 9 UU No. 17 Tahun 2000 dijelaskan bahwa PPh Pasal 21 yang ditanggung perusahaan merupakan biaya yang tidak boleh dikurangkan (*non deductible expenses*). Supaya PPh Pasal 21 karyawan boleh diakui sebagai biaya maka dilakukan *gross-up* terhadap gaji karyawan yang diakui sebagai biaya perusahaan atau penghasilan dari karyawan dalam hal ini PPh 21 yang disetor bersifat *Taxable* dan *Deductible* hal ini dinyatakan dalam Undang-Undang Pajak Penghasilan Pasal 6 UU No. 17 Tahun 2000.

Gross-up disebut juga sebagai tunjangan PPh Pasal 21 (yang ditambahkan ke penghasilan yang diterima karyawan), dimana hal ini merupakan tambahan biaya yang dikeluarkan perusahaan yang diakui sebagai biaya pengurang pajak, sehingga dapat mengurangi laba kotor perusahaan, dengan demikian pengenaan laba kena pajak semakin kecil. Dari pembahasan pada bab IV dapat disimpulkan bahwa jika perusahaan melakukan Gross Up pada pajak karyawan yang ditanggung perusahaan maka perusahaan akan memperoleh penghematan pajak sebesar Rp 153.135.609,00 pada tahun pajak 2003.

Sedangkan mengenai penggeseran laba ketahun berikutnya, penulis menyimpulkan bahwa metode tersebut tidak dapat dilakukan oleh PT. Kutai Timber Indonesia dengan melihat bahwa perusahaan merupakan suplyer bahan baku sebagai dasar bahan olahan produk jadi lainnya. Dalam hal ini, perusahaan tidak dapat menunda permintaan produknya karena akan menghambat proses produksi perusahaan klien dalam hal penyediaan bahan baku. Dengan demikian jumlah penghematan pajak yang diperoleh PT. Kutai Timber Indonesia selama Tahun 2003 adalah sebesar Rp 202.147.343,40.

5.2. Saran

- a. Perusahaan sebaiknya tetap menggunakan metode penyusutan Saldo Menurun untuk aktiva tetap bukan bangunan yang dimiliki perusahaan tetapi dengan dasar perhitungan yang sesuai dengan ketentuan umum dalam peraturan perpajakan karena lebih efisien dari jumlah pajak terutang yang terjadi. Sedangkan apabila dibandingkan dengan metode garis lurus biaya penyusutannya akan sama tiap tahun. Walaupun perbedaan pada kedua metode ini hanya bersifat sementara (*timing different/temporary different*) jika dilihat dari akhir masa manfaat aktiva yang bersangkutan dengan jumlah akumulasi penyusutan yang sama tetapi dari segi nilai tunai uang (*present value*) terdapat perbedaan.
- b. Perusahaan sebaiknya memberikan tunjangan PPh Pasal 21 dengan metode *Gross Up* kepada karyawannya, karena sesuai dengan Undang-undang Pajak Penghasilan Pasal 6 UU No.17 Tahun 2000 disebutkan bahwa tunjangan PPh

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Penyusutan Aktiva Tetap Non Bangunan Metode Garis Lurus
Kelompok 2
Tarif = 12.5%

Keterangan	Tahun Perolehan	Harga perolehan	Dasar Penyusutan	Tarif	Penyusutan thn 1996	Penyusutan thn 1997	Penyusutan thn 1998	Penyusutan thn 1999	Penyusutan thn 2000
HARTA BERWUJUD									
Toll & Furniture	31 Oktober 1996	99,011,549.70	99,011,549.70	0.125	12,376,443.71	12,376,443.71	12,376,443.71	12,376,443.71	12,376,443.71
Vehicle	25 Juni 1997	2,372,227,367.50	2,372,227,367.50	0.125		296,528,420.94	296,528,420.94	296,528,420.94	296,528,420.94
Toll & Furniture	15 Juli 1997	233,936,539.10	233,936,539.10	0.125		29,242,067.39	29,242,067.39	29,242,067.39	29,242,067.39
mesin Genset	31 Maret 1998	331,610,534.15	331,610,534.15	0.125			41,451,316.77	41,451,316.77	41,451,316.77
aquagen,Boiler,Icenerator	13 Mei 1998	3,271,694,565.50	3,271,694,565.50	0.125			408,961,820.69	408,961,820.69	408,961,820.69
Toll & Furniture	26 Juni 1998	657,380,895.50	657,380,895.50	0.125			82,172,611.94	82,172,611.94	82,172,611.94
Vehicle & Delivery	24 Juli 1998	424,578,581.75	424,578,581.75	0.125			53,072,322.72	53,072,322.72	53,072,322.72
Panel Listrik	28 Februari 1999	91,706,847.25	91,706,847.25	0.125				11,463,355.91	11,463,355.91
Boiler	01 Mei 1999	27,642,118.90	27,642,118.90	0.125				3,455,264.86	3,455,264.86
Forklift	20 Juli 1999	9,224,225.85	9,224,225.85	0.125				1,153,028.23	1,153,028.23
Toll & Furniture	25 September 1999	88,414,724.10	88,414,724.10	0.125				11,051,840.51	11,051,840.51
Vehicle	04 Juli 2000	133,517,344.55	133,517,344.55	0.125					16,689,668.07
Toll & Furniture	19 Desember 2000	467,201,634.40	467,201,634.40	0.125					58,400,204.30
Electricity & Power	09 Februari 2001	536,092,174.60	536,092,174.60	0.125					
Vehicle & Delivery	07 April 2001	1,412,543,630.15	1,412,543,630.15	0.125					
Toll & Furniture	18 Mei 2001	549,276,412.10	549,276,412.10	0.125					
Penambah Daya	18 Februari 2002	1,612,215,626.90	1,612,215,626.90	0.125					
Boiler	22 Februari 2002	2,780,026,880.20	2,780,026,880.20	0.125					
Vehicle & Delivery	23 Mei 2002	300,990,936.15	300,990,936.15	0.125					
Toll & Furniture	24 Nopember 2002	1,138,430,592.70	1,138,430,592.70	0.125					
Power Station	16 Maret 2003	531,992,067.20	531,992,067.20	0.125					
Boiler	20 April 2003	51,755,010.00	51,755,010.00	0.125					
Vehicle	21 Juli 2003	419,646,110.90	419,646,110.90	0.125					
Toll & Furniture	22 Desember 2003	365,400,190.00	365,400,190.00	0.125					
JUMLAH		17,906,516,559.15	17,906,516,559.15		12,376,443.71	338,146,932.04	923,805,004.15	950,928,493.66	1,026,018,366.03

Penyusutan Aktiva Tetap Non Bangunan Metode Saldo Menurun
Kelompok 2
Tarif =25%

Keterangan	Tahun Perolehan	Harga perolehan	Dasar Penyusutan	Tarif	Penyusutan thn 1996	Penyusutan thn 1997	Penyusutan thn 1998	Penyusutan thn 1999	Penyusutan thn 2000
HARTA BERWUJUD									
Toll & Furniture	31 Oktober 1996	99,011,549.70	99,011,549.70	0.25	24,752,887.43	18,564,665.57	13,923,499.18	10,442,624.38	7,831,968.29
Vehicle	25 Juni 1997	2,372,227,367.50	2,372,227,367.50	0.25		593,056,841.88	444,792,631.41	333,594,473.55	250,195,855.17
Toll & Furniture	15 Juli 1997	233,936,539.10	233,936,539.10	0.25		58,484,134.78	43,863,101.08	32,897,325.81	24,672,994.36
mesin Genset	31 Maret 1998	331,610,534.15	331,610,534.15	0.25			82,902,633.54	62,176,975.15	46,632,731.36
aquagen,Boiler,Icenerator	13 Mei 1998	3,271,694,565.50	3,271,694,565.50	0.25			817,923,641.38	613,442,731.03	460,082,048.27
Toll & Furniture	26 Juni 1998	657,380,895.50	657,380,895.50	0.25			164,345,223.88	123,258,917.91	92,444,188.43
Vehicle & Delivery	24 Juli 1998	424,578,581.75	424,578,581.75	0.25			106,144,645.44	79,608,484.08	59,706,363.06
Panel Listrik	28 Februari 1999	91,706,847.25	91,706,847.25	0.25				22,926,711.81	17,195,033.86
Boiler	01 Mei 1999	27,642,118.90	27,642,118.90	0.25				6,910,529.73	5,182,897.29
Forklift	20 Juli 1999	9,224,225.85	9,224,225.85	0.25				2,306,056.46	1,729,542.35
Toll & Furniture	25 September 1999	88,414,724.10	88,414,724.10	0.25				22,103,681.03	16,577,760.77
Vehicle	04 Juli 2000	133,517,344.55	133,517,344.55	0.25					33,379,336.14
Toll & Furniture	19 Desember 2000	467,201,634.40	467,201,634.40	0.25					116,800,408.60
Electricity & Power	09 Februari 2001	536,092,174.60	536,092,174.60	0.25					
Vehicle & Delivery	07 April 2001	1,412,543,630.15	1,412,543,630.15	0.25					
Toll & Furniture	18 Mei 2001	549,276,412.10	549,276,412.10	0.25					
Penambah Daya	18 Februari 2002	1,612,215,626.90	1,612,215,626.90	0.25					
Boiler	22 Februari 2002	2,780,026,880.20	2,780,026,880.20	0.25					
Vehicle & Delivery	23 Mei 2002	300,990,936.15	300,990,936.15	0.25					
Toll & Furniture	24 Nopember 2002	1,138,430,592.70	1,138,430,592.70	0.25					
Power Station	16 Maret 2003	531,992,067.20	531,992,067.20	0.25					
Boiler	20 April 2003	51,755,010.00	51,755,010.00	0.25					
Vehicle	21 Juli 2003	419,646,110.90	419,646,110.90	0.25					
Toll & Furniture	22 Desember 2003	365,400,190.00	365,400,190.00	0.25					

Penyusutan Aktiva Tetap Non Bangunan Metode Garis Lurus
Kelompok 2
Tarif = 12,5%

Keterangan	Tahun Perolehan	Harga perolehan	Dasar Penyusutan	Tarif	Penyusutan thn 2001	Penyusutan thn 2002	Penyusutan thn 2003	Penyusutan thn 2004	Penyusutan thn 2005
HARTA BERWUJUD									
Toll & Furniture	31 Oktober 1996	99,011,549.70	99,011,549.70	0.125	12,376,443.71	12,376,443.71	12,376,443.71		
Vehicle	25 Juni 1997	2,372,227,367.50	2,372,227,367.50	0.125	296,528,420.94	296,528,420.94	296,528,420.94	296,528,420.94	
Toll & Furniture	15 Juli 1997	233,936,539.10	233,936,539.10	0.125	29,242,067.39	29,242,067.39	29,242,067.39	29,242,067.39	
mesin Genset	31 Maret 1998	331,610,534.15	331,610,534.15	0.125	41,451,316.77	41,451,316.77	41,451,316.77	41,451,316.77	41,451,316.77
aquagen,Boiler,Icenerator	13 Mei 1998	3,271,694,565.50	3,271,694,565.50	0.125	408,961,820.69	408,961,820.69	408,961,820.69	408,961,820.69	408,961,820.69
Toll & Furniture	26 Juni 1998	657,380,895.50	657,380,895.50	0.125	82,172,611.94	82,172,611.94	82,172,611.94	82,172,611.94	82,172,611.94
Vehicle & Delivery	24 Juli 1998	424,578,581.75	424,578,581.75	0.125	53,072,322.72	53,072,322.72	53,072,322.72	53,072,322.72	53,072,322.72
Panel Listrik	28 Februari 1999	91,706,847.25	91,706,847.25	0.125	11,463,355.91	11,463,355.91	11,463,355.91	11,463,355.91	11,463,355.91
Boiler	01 Mei 1999	27,642,118.90	27,642,118.90	0.125	3,455,264.86	3,455,264.86	3,455,264.86	3,455,264.86	3,455,264.86
Forklift	20 Juli 1999	9,224,225.85	9,224,225.85	0.125	1,153,028.23	1,153,028.23	1,153,028.23	1,153,028.23	1,153,028.23
Toll & Furniture	25 September 1999	88,414,724.10	88,414,724.10	0.125	11,051,840.51	11,051,840.51	11,051,840.51	11,051,840.51	11,051,840.51
Vehicle	04 Juli 2000	133,517,344.55	133,517,344.55	0.125	16,689,668.07	16,689,668.07	16,689,668.07	16,689,668.07	16,689,668.07
Toll & Furniture	19 Desember 2000	467,201,634.40	467,201,634.40	0.125	58,400,204.30	58,400,204.30	58,400,204.30	58,400,204.30	58,400,204.30
Electricity & Power	09 Februari 2001	536,092,174.60	536,092,174.60	0.125	61,427,228.34	67,011,521.83	67,011,521.83	67,011,521.83	67,011,521.83
Vehicle & Delivery	07 April 2001	1,412,543,630.15	1,412,543,630.15	0.125	132,425,965.33	176,567,953.77	176,567,953.77	176,567,953.77	176,567,953.77
Toll & Furniture	18 Mei 2001	549,276,412.10	549,276,412.10	0.125	45,773,034.34	68,659,551.51	68,659,551.51	68,659,551.51	68,659,551.51
Penambah Daya	18 Februari 2002	1,612,215,626.90	1,612,215,626.90	0.125		184,733,040.58	201,526,953.36	201,526,953.36	201,526,953.36
Boiler	22 Februari 2002	2,780,026,880.20	2,780,026,880.20	0.125		318,544,746.69	347,503,360.03	347,503,360.03	347,503,360.03
Vehicle & Delivery	23 Mei 2002	300,990,936.15	300,990,936.15	0.125		25,082,578.01	37,623,867.02	37,623,867.02	37,623,867.02
Toll & Furniture	24 Nopember 2002	1,138,430,592.70	1,138,430,592.70	0.125		23,717,304.01	142,303,824.09	142,303,824.09	142,303,824.09
Power Station	16 Maret 2003	531,992,067.20	531,992,067.20	0.125			55,415,840.33	66,499,008.40	66,499,008.40
Boiler	20 April 2003	51,755,010.00	51,755,010.00	0.125			4,852,032.19	6,469,376.25	6,469,376.25
Vehicle	21 Juli 2003	419,646,110.90	419,646,110.90	0.125			26,227,881.93	52,455,763.86	52,455,763.86
Toll & Furniture	22 Desember 2003	365,400,190.00	365,400,190.00	0.125			3,806,251.98	45,675,023.75	45,675,023.75
JUMLAH		17,906,516,559.15	17,906,516,559.15		1,265,644,594.04	1,890,335,062.44	2,157,517,404.06	2,225,938,126.18	1,900,167,637.86

Penyusutan Aktiva Tetap Non Bangunan Metode Saldo Menurun
Kelompok 2
Tarif =25%

Keterangan	Tahun Perolehan	Harga perolehan	Dasar Penyusutan	Tarif	Penyusutan thn 2001	Penyusutan thn 2002	Penyusutan thn 2003	Penyusutan thn 2004	Penyusutan thn 2005
HARTA BERWUJUD									
Toll & Furniture	31 Oktober 1996	99,011,549.70	99,011,549.70	0.25	5,873,976.22	4,405,482.16	3,304,111.62	9,912,334.86	
Vehicle	25 Juni 1997	2,372,227,367.50	2,372,227,367.50	0.25	187,646,891.37	140,735,168.53	105,551,376.40	79,163,532.30	237,490,596.90
Toll & Furniture	15 Juli 1997	233,936,539.10	233,936,539.10	0.25	18,504,745.77	13,878,559.33	10,408,919.49	7,806,689.62	23,420,068.86
mesin Genset	31 Maret 1998	331,610,534.15	331,610,534.15	0.25	34,974,548.52	26,230,911.39	19,673,183.54	14,754,887.66	11,066,165.74
aquagen,Boiler,Icenerator	13 Mei 1998	3,271,694,565.50	3,271,694,565.50	0.25	345,061,536.21	258,796,152.15	194,097,114.12	145,572,835.59	109,179,626.69
Toll & Furniture	26 Juni 1998	657,380,895.50	657,380,895.50	0.25	69,333,141.32	51,999,855.99	38,999,891.99	29,249,919.00	21,937,439.25
Vehicle & Delivery	24 Juli 1998	424,578,581.75	424,578,581.75	0.25	44,779,772.29	33,584,829.22	25,188,621.92	18,891,466.44	14,168,599.83
Panel Listrik	28 Februari 1999	91,706,847.25	91,706,847.25	0.25	12,896,275.39	9,672,206.55	7,254,154.91	5,440,616.18	4,080,462.14
Boiler	01 Mei 1999	27,642,118.90	27,642,118.90	0.25	3,887,172.97	2,915,379.73	2,186,534.80	1,639,901.10	1,229,925.82
Forklift	20 Juli 1999	9,224,225.85	9,224,225.85	0.25	1,297,156.76	972,867.57	729,650.68	547,238.01	410,428.51
Toll & Furniture	25 September 1999	88,414,724.10	88,414,724.10	0.25	12,433,320.58	9,324,990.43	6,993,742.82	5,245,307.12	3,933,980.34
Vehicle	04 Juli 2000	133,517,344.55	133,517,344.55	0.25	25,034,502.10	18,775,876.58	14,081,907.43	10,561,430.57	7,921,072.93
Toll & Furniture	19 Desember 2000	467,201,634.40	467,201,634.40	0.25	87,600,306.45	65,700,229.84	49,275,172.38	36,956,379.28	27,717,284.46
Electricity & Power	09 Februari 2001	536,092,174.60	536,092,174.60	0.25	122,834,799.97	103,314,343.66	77,485,757.74	58,114,318.31	43,585,738.73
Vehicle & Delivery	07 April 2001	1,412,543,630.15	1,412,543,630.15	0.25	264,809,554.34	286,933,518.95	215,200,139.21	161,400,104.41	121,050,078.31
Toll & Furniture	18 Mei 2001	549,276,412.10	549,276,412.10	0.25	91,531,421.31	114,436,247.70	85,827,185.77	64,370,389.33	48,277,792.00
Penambah Daya	18 Februari 2002	1,612,215,626.90	1,612,215,626.90	0.25		369,406,966.59	310,702,165.08	233,026,623.81	174,769,967.86
Boiler	22 Februari 2002	2,780,026,880.20	2,780,026,880.20	0.25		636,987,559.06	535,759,830.28	401,819,872.71	301,364,904.54
Vehicle & Delivery	23 Mei 2002	300,990,936.15	300,990,936.15	0.25		50,157,129.60	62,708,451.64	47,031,338.73	35,273,504.05
Toll & Furniture	24 Nopember 2002	1,138,430,592.70	1,138,430,592.70	0.25		47,427,018.49	272,750,893.55	204,563,170.16	153,422,377.62
Power Station	16 Maret 2003	531,992,067.20	531,992,067.20	0.25			110,813,947.60	105,294,529.90	78,970,897.43
Boiler	20 April 2003	51,755,010.00	51,755,010.00	0.25			9,702,511.72	10,513,124.57	7,884,843.43
Vehicle	21 Juli 2003	419,646,110.90	419,646,110.90	0.25			52,447,370.94	91,799,684.99	68,849,763.74
Toll & Furniture	22 Desember 2003	365,400,190.00	365,400,190.00	0.25			7,611,285.96	89,447,226.01	67,085,419.51

Penyusutan Aktiva Tetap Non Bangunan Metode Garis Lurus
Kelompok 2
Tarif = 12.5%

Keterangan	Tahun Perolehan	Harga perolehan	Dasar Penyusutan	Tarif	Penyusutan thn 2006	Penyusutan thn 2007	Penyusutan thn 2008	Penyusutan thn 2009	Penyusutan thn 2010
HARTA BERWUJUD									
Toll & Furniture	31 Oktober 1996	99,011,549.70	99,011,549.70	0.125					
Vehicle	25 Juni 1997	2,372,227,367.50	2,372,227,367.50	0.125					
Toll & Furniture	15 Juli 1997	233,936,539.10	233,936,539.10	0.125					
mesin Genset	31 Maret 1998	331,610,534.15	331,610,534.15	0.125					
aquagen,Boiler,Icenerator	13 Mei 1998	3,271,694,565.50	3,271,694,565.50	0.125					
Toll & Furniture	26 Juni 1998	657,380,895.50	657,380,895.50	0.125					
Vehicle & Delivery	24 Juli 1998	424,578,581.75	424,578,581.75	0.125					
Panel Listrik	28 Februari 1999	91,706,847.25	91,706,847.25	0.125	11,463,355.91				
Boiler	01 Mei 1999	27,642,118.90	27,642,118.90	0.125	3,455,264.86				
Forklift	20 Juli 1999	9,224,225.85	9,224,225.85	0.125	1,153,028.23				
Toll & Furniture	25 September 1999	88,414,724.10	88,414,724.10	0.125	11,051,840.51				
Vehicle	04 Juli 2000	133,517,344.55	133,517,344.55	0.125	16,689,668.07	16,689,668.07			
Toll & Furniture	19 Desember 2000	467,201,634.40	467,201,634.40	0.125	58,400,204.30	58,400,204.30			
Electricity & Power	09 Februari 2001	536,092,174.60	536,092,174.60	0.125	67,011,521.83	67,011,521.83	67,011,521.83	5,584,293.49	
Vehicle & Delivery	07 April 2001	1,412,543,630.15	1,412,543,630.15	0.125	176,567,953.77	176,567,953.77	176,567,953.77	44,141,988.44	
Toll & Furniture	18 Mei 2001	549,276,412.10	549,276,412.10	0.125	68,659,551.51	68,659,551.51	68,659,551.51	22,886,517.17	
Penambah Daya	18 Februari 2002	1,612,215,626.90	1,612,215,626.90	0.125	201,526,953.36	201,526,953.36	201,526,953.36	201,526,953.36	16,793,912.78
Boiler	22 Februari 2002	2,780,026,880.20	2,780,026,880.20	0.125	347,503,360.03	347,503,360.03	347,503,360.03	347,503,360.03	28,958,613.34
Vehicle & Delivery	23 Mei 2002	300,990,936.15	300,990,936.15	0.125	37,623,867.02	37,623,867.02	37,623,867.02	37,623,867.02	12,541,289.01
Toll & Furniture	24 Nopember 2002	1,138,430,592.70	1,138,430,592.70	0.125	142,303,824.09	142,303,824.09	142,303,824.09	142,303,824.09	118,586,520.07
Power Station	16 Maret 2003	531,992,067.20	531,992,067.20	0.125	66,499,008.40	66,499,008.40	66,499,008.40	66,499,008.40	66,499,008.40
Boiler	20 April 2003	51,755,010.00	51,755,010.00	0.125	6,469,376.25	6,469,376.25	6,469,376.25	6,469,376.25	6,469,376.25
Vehicle	21 Juli 2003	419,646,110.90	419,646,110.90	0.125	52,455,763.86	52,455,763.86	52,455,763.86	52,455,763.86	52,455,763.86
Toll & Furniture	22 Desember 2003	365,400,190.00	365,400,190.00	0.125	45,675,023.75	45,675,023.75	45,675,023.75	45,675,023.75	45,675,023.75
JUMLAH		17,906,516,559.15	17,906,516,559.15		1,314,509,565.74	1,287,386,076.23	1,212,296,203.86	972,669,975.85	347,979,507.46

Penyusutan Aktiva Tetap Non Bangunan Metode Saldo Menurun
Kelompok 2
Tarif =25%

Keterangan	Tahun Perolehan	Harga perolehan	Dasar Penyusutan	Tarif	Penyusutan thn 2006	Penyusutan thn 2007	Penyusutan thn 2008	Penyusutan thn 2009	Penyusutan thn 2010
HARTA BERWUJUD									
Toll & Furniture	31 Oktober 1996	99,011,549.70	99,011,549.70	0.25					
Vehicle	25 Juni 1997	2,372,227,367.50	2,372,227,367.50	0.25					
Toll & Furniture	15 Juli 1997	233,936,539.10	233,936,539.10	0.25					
mesin Genset	31 Maret 1998	331,610,534.15	331,610,534.15	0.25	33,198,497.23				
aquagen,Boiler,Icenerator	13 Mei 1998	3,271,694,565.50	3,271,694,565.50	0.25	327,538,880.07				
Toll & Furniture	26 Juni 1998	657,380,895.50	657,380,895.50	0.25	65,812,317.74				
Vehicle & Delivery	24 Juli 1998	424,578,581.75	424,578,581.75	0.25	42,505,799.48				
Panel Listrik	28 Februari 1999	91,706,847.25	91,706,847.25	0.25	3,060,346.60	9,181,039.81			
Boiler	01 Mei 1999	27,642,118.90	27,642,118.90	0.25	922,444.37	2,767,333.10			
Forklift	20 Juli 1999	9,224,225.85	9,224,225.85	0.25	307,821.38	923,464.14			
Toll & Furniture	25 September 1999	88,414,724.10	88,414,724.10	0.25	2,950,485.25	8,851,455.76			
Vehicle	04 Juli 2000	133,517,344.55	133,517,344.55	0.25	5,940,804.70	4,455,603.52	13,366,810.57		
Toll & Furniture	19 Desember 2000	467,201,634.40	467,201,634.40	0.25	20,787,963.35	15,590,972.51	46,772,917.53		
Electricity & Power	09 Februari 2001	536,092,174.60	536,092,174.60	0.25	32,689,304.05	24,516,978.04	18,387,733.53	55,163,200.58	
Vehicle & Delivery	07 April 2001	1,412,543,630.15	1,412,543,630.15	0.25	90,787,558.73	68,090,669.05	51,068,001.79	153,204,005.36	
Toll & Furniture	18 Mei 2001	549,276,412.10	549,276,412.10	0.25	36,208,344.00	27,156,258.00	20,367,193.50	61,101,580.50	
Penambah Daya	18 Februari 2002	1,612,215,626.90	1,612,215,626.90	0.25	131,077,475.89	98,308,106.92	73,731,080.19	55,298,310.14	165,894,930.43
Boiler	22 Februari 2002	2,780,026,880.20	2,780,026,880.20	0.25	226,023,678.40	169,517,758.80	127,138,319.10	95,353,739.33	286,061,217.98
Vehicle & Delivery	23 Mei 2002	300,990,936.15	300,990,936.15	0.25	26,455,128.03	19,841,346.03	14,881,009.52	11,160,757.14	33,482,271.42
Toll & Furniture	24 Nopember 2002	1,138,430,592.70	1,138,430,592.70	0.25	115,066,783.22	86,300,087.41	64,725,065.56	48,543,799.17	145,631,397.51
Power Station	16 Maret 2003	531,992,067.20	531,992,067.20	0.25	59,228,173.07	44,421,129.80	33,315,847.35	24,986,885.51	18,740,164.14
Boiler	20 April 2003	51,755,010.00	51,755,010.00	0.25	5,913,632.57	4,435,224.43	3,326,418.32	2,494,813.74	1,871,110.31
Vehicle	21 Juli 2003	419,646,110.90	419,646,110.90	0.25	51,637,322.81	38,727,992.11	29,045,994.08	21,784,495.56	16,338,371.67
Toll & Furniture	22 Desember 2003	365,400,190.00	365,400,190.00	0.25	50,314,064.63	37,735,548.47	28,301,661.35	21,226,246.02	15,919,684.51

Penyusutan Aktiva Tetap Non Bangunan Metode Garis Lurus

Kelompok 2

Tarif = 12.5%

Keterangan	Tahun Perolehan	Harga perolehan	Dasar Penyusutan	Tarif	Penyusutan thn 2011
HARTA BERWUJUD					
Toll & Furniture	31 Oktober 1996	99,011,549.70	99,011,549.70	0.125	
Vehicle	25 Juni 1997	2,372,227,367.50	2,372,227,367.50	0.125	
Toll & Furniture	15 Juli 1997	233,936,539.10	233,936,539.10	0.125	
mesin Genset	31 Maret 1998	331,610,534.15	331,610,534.15	0.125	
aquagen,Boiler,Icenerator	13 Mei 1998	3,271,694,565.50	3,271,694,565.50	0.125	
Toll & Furniture	26 Juni 1998	657,380,895.50	657,380,895.50	0.125	
Vehicle & Delivery	24 Juli 1998	424,578,581.75	424,578,581.75	0.125	
Panel Listrik	28 Februari 1999	91,706,847.25	91,706,847.25	0.125	
Boiler	01 Mei 1999	27,642,118.90	27,642,118.90	0.125	
Forklift	20 Juli 1999	9,224,225.85	9,224,225.85	0.125	
Toll & Furniture	25 September 1999	88,414,724.10	88,414,724.10	0.125	
Vehicle	04 Juli 2000	133,517,344.55	133,517,344.55	0.125	
Toll & Furniture	19 Desember 2000	467,201,634.40	467,201,634.40	0.125	
Electricity & Power	09 Februari 2001	536,092,174.60	536,092,174.60	0.125	
Vehicle & Delivery	07 April 2001	1,412,543,630.15	1,412,543,630.15	0.125	
Toll & Furniture	18 Mei 2001	549,276,412.10	549,276,412.10	0.125	
Penambah Daya	18 Februari 2002	1,612,215,626.90	1,612,215,626.90	0.125	
Boiler	22 Februari 2002	2,780,026,880.20	2,780,026,880.20	0.125	
Vehicle & Delivery	23 Mei 2002	300,990,936.15	300,990,936.15	0.125	
Toll & Furniture	24 Nopember 2002	1,138,430,592.70	1,138,430,592.70	0.125	
Power Station	16 Maret 2003	531,992,067.20	531,992,067.20	0.125	11,083,168.07
Boiler	20 April 2003	51,755,010.00	51,755,010.00	0.125	1,617,344.06
Vehicle	21 Juli 2003	419,646,110.90	419,646,110.90	0.125	26,227,881.93
Toll & Furniture	22 Desember 2003	365,400,190.00	365,400,190.00	0.125	41,868,771.77
JUMLAH		17,906,516,559.15	17,906,516,559.15		80,797,165.83

Penyusutan Aktiva Tetap Non Bangunan Metode Saldo Menurun

Kelompok 2

Tarif =25%

Keterangan	Tahun Perolehan	Harga perolehan	Dasar Penyusutan	Tarif	Penyusutan thn 2011
HARTA BERWUJUD					
Toll & Furniture	31 Oktober 1996	99,011,549.70	99,011,549.70	0.25	
Vehicle	25 Juni 1997	2,372,227,367.50	2,372,227,367.50	0.25	
Toll & Furniture	15 Juli 1997	233,936,539.10	233,936,539.10	0.25	
mesin Genset	31 Maret 1998	331,610,534.15	331,610,534.15	0.25	
aquagen,Boiler,Icenerator	13 Mei 1998	3,271,694,565.50	3,271,694,565.50	0.25	
Toll & Furniture	26 Juni 1998	657,380,895.50	657,380,895.50	0.25	
Vehicle & Delivery	24 Juli 1998	424,578,581.75	424,578,581.75	0.25	
Panel Listrik	28 Februari 1999	91,706,847.25	91,706,847.25	0.25	
Boiler	01 Mei 1999	27,642,118.90	27,642,118.90	0.25	
Forklift	20 Juli 1999	9,224,225.85	9,224,225.85	0.25	
Toll & Furniture	25 September 1999	88,414,724.10	88,414,724.10	0.25	
Vehicle	04 Juli 2000	133,517,344.55	133,517,344.55	0.25	
Toll & Furniture	19 Desember 2000	467,201,634.40	467,201,634.40	0.25	
Electricity & Power	09 Februari 2001	536,092,174.60	536,092,174.60	0.25	
Vehicle & Delivery	07 April 2001	1,412,543,630.15	1,412,543,630.15	0.25	
Toll & Furniture	18 Mei 2001	549,276,412.10	549,276,412.10	0.25	
Penambah Daya	18 Februari 2002	1,612,215,626.90	1,612,215,626.90	0.25	
Boiler	22 Februari 2002	2,780,026,880.20	2,780,026,880.20	0.25	
Vehicle & Delivery	23 Mei 2002	300,990,936.15	300,990,936.15	0.25	
Toll & Furniture	24 Nopember 2002	1,138,430,592.70	1,138,430,592.70	0.25	
Power Station	16 Maret 2003	531,992,067.20	531,992,067.20	0.25	56,220,492.41
Boiler	20 April 2003	51,755,010.00	51,755,010.00	0.25	5,613,330.92
Vehicle	21 Juli 2003	419,646,110.90	419,646,110.90	0.25	49,015,115.01
Toll & Furniture	22 Desember 2003	365,400,190.00	365,400,190.00	0.25	47,759,053.54

Penyusutan Aktiva Tetap Non Bangunan Metode Garis Lurus
Kelompok 3
Tarif = 6.25%

Keterangan	Tahun Perolehan	Harga perolehan	Dasar Penyusutan	Tarif	Penyusutan thn 1984	Penyusutan thn 1985	Penyusutan thn 1986	Penyusutan thn 1987	Penyusutan thn 1988
Tangki Solar,Sumur Artesisi,Water Pool, Chimney,Log pond,Water treatment,Log Pond perluasan	14 Oktober 1984 16 Oktober 1988	6,811,725,821.75 1,046,070,755.35	6,811,725,821.75 1,046,070,755.35	0.0625 0.0625	425,732,863.86	425,732,863.86	425,732,863.86	425,732,863.86	425,732,863.86 65,379,422.21
Water Treatment	26 Nopember 1989	644,695,839.05	644,695,839.05	0.0625					
Other Structure	28 Februari 1990	879,204,612.15	879,204,612.15	0.0625					
Other Structure	31 Maret 1991	8,693,846,365.30	8,693,846,365.30	0.0625					
Other Structure	31 Mei 1994	1,349,327,264.10	1,349,327,264.10	0.0625					
Mesin	09 September 1995	21,750,651,078.10	21,750,651,078.10	0.0625					
Mesin	09 Agustus 1996	15,336,669,195.55	15,336,669,195.55	0.0625					
Mesin	22 April 1997	8,893,142,092.80	8,893,142,092.80	0.0625					
Other Structure	31 Juli 1997	225,494,225.30	225,494,225.30	0.0625					
Mesin	15 Januari 1998	10,707,612,811.20	10,707,612,811.20	0.0625					
Other Structure	31 Desember 1998	219,622,478.05	219,622,478.05	0.0625					
Paving	07 Mei 1999	26,434,671.30	26,434,671.30	0.0625					
Mesin	26 Juni 1999	703,613,085.55	703,613,085.55	0.0625					
Mesin	20 Mei 2000	3,103,492,137.40	3,103,492,137.40	0.0625					
Mesin	11 Februari 2001	22,360,650,151.90	22,360,650,151.90	0.0625					
Other Structure	31 Oktober 2001	2,323,761,010.00	2,323,761,010.00	0.0625					
Mesin	27 Maret 2002	40,481,449,382.45	40,481,449,382.45	0.0625					
Other Structure	30 Nopember 2002	1,759,502,055.80	1,759,502,055.80	0.0625					
Mesin	15 Januari 2003	25,125,491,330.00	25,125,491,330.00	0.0625					
Other Structure	02 Desember 2003	1,117,168,375.00	1,117,168,375.00	0.0625					
		173,559,624,738.10	173,559,624,738.10		425,732,863.86	425,732,863.86	425,732,863.86	425,732,863.86	491,112,286.07

Penyusutan Aktiva Tetap Non Bangunan Metode Saldo Menurun
Kelompok 3
Tarif =12.5%

Keterangan	Tahun Perolehan	Harga perolehan	Dasar Penyusutan	Tarif	Penyusutan thn 1984	Penyusutan thn 1985	Penyusutan thn 1986	Penyusutan thn 1987	Penyusutan thn 1988
Tangki Solar,Sumur Artesisi,Water Pool, Chimney,Log pond,Water treatment,Log Pond perluasan	14 Oktober 1984 16 Oktober 1988	6,811,725,821.75 1,046,070,755.35	6,811,725,821.75 1,046,070,755.35	0.125 0.125	851,465,727.72	745,032,511.75	651,903,447.78	570,415,516.81	499,113,577.21 130,758,844.42
Water Treatment	26 Nopember 1989	644,695,839.05	644,695,839.05	0.125					
Other Structure	28 Februari 1990	879,204,612.15	879,204,612.15	0.125					
Other Structure	31 Maret 1991	8,693,846,365.30	8,693,846,365.30	0.125					
Other Structure	31 Mei 1994	1,349,327,264.10	1,349,327,264.10	0.125					
Mesin	09 September 1995	21,750,651,078.10	21,750,651,078.10	0.125					
Mesin	09 Agustus 1996	15,336,669,195.55	15,336,669,195.55	0.125					
Mesin	22 April 1997	8,893,142,092.80	8,893,142,092.80	0.125					
Other Structure	31 Juli 1997	225,494,225.30	225,494,225.30	0.125					
Mesin	15 Januari 1998	10,707,612,811.20	10,707,612,811.20	0.125					
Other Structure	31 Desember 1998	219,622,478.05	219,622,478.05	0.125					
Paving	07 Mei 1999	26,434,671.30	26,434,671.30	0.125					
Mesin	26 Juni 1999	703,613,085.55	703,613,085.55	0.125					
Mesin	20 Mei 2000	3,103,492,137.40	3,103,492,137.40	0.125					
Mesin	11 Februari 2001	22,360,650,151.90	22,360,650,151.90	0.125					
Other Structure	31 Oktober 2001	2,323,761,010.00	2,323,761,010.00	0.125					
Mesin	27 Maret 2002	40,481,449,382.45	40,481,449,382.45	0.125					
Other Structure	30 Nopember 2002	1,759,502,055.80	1,759,502,055.80	0.125					
Mesin	15 Januari 2003	25,125,491,330.00	25,125,491,330.00	0.125					
Other Structure	02 Desember 2003	1,117,168,375.00	1,117,168,375.00	0.125					
		173,559,624,738.10	173,559,624,738.10		851,465,727.72	745,032,511.75	651,903,447.78	570,415,516.81	629,872,421.63

Penyusutan Aktiva Tetap Non Bangunan Metode Garis Lurus
Kelompok 3
Tarif = 6.25%

Keterangan	Tahun Perolehan	Harga perolehan	Dasar Penyusutan	Tarif	Penyusutan thn 1989	Penyusutan thn 1990	Penyusutan thn 1991	Penyusutan thn 1992	Penyusutan thn 1993
Tangki Solar,Sumur Artesisi,Water Pool, Chimney,Log pond,Water treatment,o	14 Oktober 1984	6,811,725,821.75	6,811,725,821.75	0.0625	425,732,863.86	425,732,863.86	425,732,863.86	425,732,863.86	425,732,863.86
Log Pond perluasan	16 Oktober 1988	1,046,070,755.35	1,046,070,755.35	0.0625	65,379,422.21	65,379,422.21	65,379,422.21	65,379,422.21	65,379,422.21
Water Treatment	26 Nopember 1989	644,695,839.05	644,695,839.05	0.0625	40,293,489.94	40,293,489.94	40,293,489.94	40,293,489.94	40,293,489.94
Other Structure	28 Februari 1990	879,204,612.15	879,204,612.15	0.0625		54,950,288.26	54,950,288.26	54,950,288.26	54,950,288.26
Other Structure	31 Maret 1991	8,693,846,365.30	8,693,846,365.30	0.0625			543,365,397.83	543,365,397.83	543,365,397.83
Other Structure	31 Mei 1994	1,349,327,264.10	1,349,327,264.10	0.0625					
Mesin	09 September 1995	21,750,651,078.10	21,750,651,078.10	0.0625					
Mesin	09 Agustus 1996	15,336,669,195.55	15,336,669,195.55	0.0625					
Mesin	22 April 1997	8,893,142,092.80	8,893,142,092.80	0.0625					
Other Structure	31 Juli 1997	225,494,225.30	225,494,225.30	0.0625					
Mesin	15 Januari 1998	10,707,612,811.20	10,707,612,811.20	0.0625					
Other Structure	31 Desember 1998	219,622,478.05	219,622,478.05	0.0625					
Paving	07 Mei 1999	26,434,671.30	26,434,671.30	0.0625					
Mesin	26 Juni 1999	703,613,085.55	703,613,085.55	0.0625					
Mesin	20 Mei 2000	3,103,492,137.40	3,103,492,137.40	0.0625					
Mesin	11 Februari 2001	22,360,650,151.90	22,360,650,151.90	0.0625					
Other Structure	31 Oktober 2001	2,323,761,010.00	2,323,761,010.00	0.0625					
Mesin	27 Maret 2002	40,481,449,382.45	40,481,449,382.45	0.0625					
Other Structure	30 Nopember 2002	1,759,502,055.80	1,759,502,055.80	0.0625					
Mesin	15 Januari 2003	25,125,491,330.00	25,125,491,330.00	0.0625					
Other Structure	02 Desember 2003	1,117,168,375.00	1,117,168,375.00	0.0625					
		173,559,624,738.10	173,559,624,738.10		531,405,776.01	586,356,064.27	1,129,721,462.10	1,129,721,462.10	1,129,721,462.10

Penyusutan Aktiva Tetap Non Bangunan Metode Saldo Menurun
Kelompok 3
Tarif =12.5%

Keterangan	Tahun Perolehan	Harga perolehan	Dasar Penyusutan	Tarif	Penyusutan thn 1989	Penyusutan thn 1990	Penyusutan thn 1991	Penyusutan thn 1992	Penyusutan thn 1993
Tangki Solar,Sumur Artesisi,Water Pool, Chimney,Log pond,Water treatment,o	14 Oktober 1984	6,811,725,821.75	6,811,725,821.75	0.125	436,724,380.06	382,133,832.55	334,367,103.48	292,571,215.55	255,999,813.60
Log Pond perluasan	16 Oktober 1988	1,046,070,755.35	1,046,070,755.35	0.125	114,413,988.87	100,112,240.26	87,598,210.23	76,648,433.95	67,067,379.70
Water Treatment	26 Nopember 1989	644,695,839.05	644,695,839.05	0.125	80,586,979.88	70,513,607.40	61,699,406.47	53,986,980.66	47,238,608.08
Other Structure	28 Februari 1990	879,204,612.15	879,204,612.15	0.125		109,900,575.52	96,163,004.45	84,142,628.90	73,624,800.29
Other Structure	31 Maret 1991	8,693,846,365.30	8,693,846,365.30	0.125			1,086,730,795.66	950,889,446.20	832,028,265.43
Other Structure	31 Mei 1994	1,349,327,264.10	1,349,327,264.10	0.125					
Mesin	09 September 1995	21,750,651,078.10	21,750,651,078.10	0.125					
Mesin	09 Agustus 1996	15,336,669,195.55	15,336,669,195.55	0.125					
Mesin	22 April 1997	8,893,142,092.80	8,893,142,092.80	0.125					
Other Structure	31 Juli 1997	225,494,225.30	225,494,225.30	0.125					
Mesin	15 Januari 1998	10,707,612,811.20	10,707,612,811.20	0.125					
Other Structure	31 Desember 1998	219,622,478.05	219,622,478.05	0.125					
Paving	07 Mei 1999	26,434,671.30	26,434,671.30	0.125					
Mesin	26 Juni 1999	703,613,085.55	703,613,085.55	0.125					
Mesin	20 Mei 2000	3,103,492,137.40	3,103,492,137.40	0.125					
Mesin	11 Februari 2001	22,360,650,151.90	22,360,650,151.90	0.125					
Other Structure	31 Oktober 2001	2,323,761,010.00	2,323,761,010.00	0.125					
Mesin	27 Maret 2002	40,481,449,382.45	40,481,449,382.45	0.125					
Other Structure	30 Nopember 2002	1,759,502,055.80	1,759,502,055.80	0.125					
Mesin	15 Januari 2003	25,125,491,330.00	25,125,491,330.00	0.125					
Other Structure	02 Desember 2003	1,117,168,375.00	1,117,168,375.00	0.125					
		173,559,624,738.10	173,559,624,738.10		631,725,348.81	662,660,256.72	1,666,558,520.30	1,458,238,705.26	1,275,958,867.10

Penyusutan Aktiva Tetap Non Bangunan Metode Garis Lurus
Kelompok 3
Tarif = 6.25%

Keterangan	Tahun Perolehan	Harga perolehan	Dasar Penyusutan	Tarif	Penyusutan thn 1994	Penyusutan thn 1995	Penyusutan thn 1996	Penyusutan thn 1997	Penyusutan thn 1998
Tangki Solar,Sumur Artesisi,Water Pool,									
Chimney,Log pond,Water treatment,o	14 Oktober 1984	6,811,725,821.75	6,811,725,821.75	0.0625	425,732,863.86	425,732,863.86	425,732,863.86	425,732,863.86	425,732,863.86
Log Pond perluasan	16 Oktober 1988	1,046,070,755.35	1,046,070,755.35	0.0625	65,379,422.21	65,379,422.21	65,379,422.21	65,379,422.21	65,379,422.21
Water Treatment	26 Nopember 1989	644,695,839.05	644,695,839.05	0.0625	40,293,489.94	40,293,489.94	40,293,489.94	40,293,489.94	40,293,489.94
Other Structure	28 Februari 1990	879,204,612.15	879,204,612.15	0.0625	54,950,288.26	54,950,288.26	54,950,288.26	54,950,288.26	54,950,288.26
Other Structure	31 Maret 1991	8,693,846,365.30	8,693,846,365.30	0.0625	543,365,397.83	543,365,397.83	543,365,397.83	543,365,397.83	543,365,397.83
Other Structure	31 Mei 1994	1,349,327,264.10	1,349,327,264.10	0.0625	84,332,954.01	84,332,954.01	84,332,954.01	84,332,954.01	84,332,954.01
Mesin	09 September 1995	21,750,651,078.10	21,750,651,078.10	0.0625		1,359,415,692.38	1,359,415,692.38	1,359,415,692.38	1,359,415,692.38
Mesin	09 Agustus 1996	15,336,669,195.55	15,336,669,195.55	0.0625			958,541,824.72	958,541,824.72	958,541,824.72
Mesin	22 April 1997	8,893,142,092.80	8,893,142,092.80	0.0625				555,821,380.80	555,821,380.80
Other Structure	31 Juli 1997	225,494,225.30	225,494,225.30	0.0625				14,093,389.08	14,093,389.08
Mesin	15 Januari 1998	10,707,612,811.20	10,707,612,811.20	0.0625					669,225,800.70
Other Structure	31 Desember 1998	219,622,478.05	219,622,478.05	0.0625					13,726,404.88
Paving	07 Mei 1999	26,434,671.30	26,434,671.30	0.0625					
Mesin	26 Juni 1999	703,613,085.55	703,613,085.55	0.0625					
Mesin	20 Mei 2000	3,103,492,137.40	3,103,492,137.40	0.0625					
Mesin	11 Februari 2001	22,360,650,151.90	22,360,650,151.90	0.0625					
Other Structure	31 Oktober 2001	2,323,761,010.00	2,323,761,010.00	0.0625					
Mesin	27 Maret 2002	40,481,449,382.45	40,481,449,382.45	0.0625					
Other Structure	30 Nopember 2002	1,759,502,055.80	1,759,502,055.80	0.0625					
Mesin	15 Januari 2003	25,125,491,330.00	25,125,491,330.00	0.0625					
Other Structure	02 Desember 2003	1,117,168,375.00	1,117,168,375.00	0.0625					
		173,559,624,738.10	173,559,624,738.10		1,214,054,416.11	2,573,470,108.49	3,532,011,933.21	4,101,926,703.09	4,784,878,908.67

Penyusutan Aktiva Tetap Non Bangunan Metode Saldo Menurun
Kelompok 3
Tarif =12.5%

Keterangan	Tahun Perolehan	Harga perolehan	Dasar Penyusutan	Tarif	Penyusutan thn 1994	Penyusutan thn 1995	Penyusutan thn 1996	Penyusutan thn 1997	Penyusutan thn 1998
Tangki Solar,Sumur Artesisi,Water Pool,									
Chimney,Log pond,Water treatment,o	14 Oktober 1984	6,811,725,821.75	6,811,725,821.75	0.125	223,999,836.90	195,999,857.29	171,499,875.13	150,062,390.74	131,304,591.90
Log Pond perluasan	16 Oktober 1988	1,046,070,755.35	1,046,070,755.35	0.125	58,683,957.24	51,348,462.59	44,929,904.76	39,313,666.67	34,399,458.33
Water Treatment	26 Nopember 1989	644,695,839.05	644,695,839.05	0.125	41,333,782.07	36,167,059.31	31,646,176.90	27,690,404.79	24,229,104.19
Other Structure	28 Februari 1990	879,204,612.15	879,204,612.15	0.125	64,421,700.25	56,368,987.72	49,322,864.25	43,157,506.22	37,762,817.94
Other Structure	31 Maret 1991	8,693,846,365.30	8,693,846,365.30	0.125	728,024,732.25	637,021,640.72	557,393,935.63	487,719,693.68	426,754,731.97
Other Structure	31 Mei 1994	1,349,327,264.10	1,349,327,264.10	0.125	168,665,908.01	147,582,669.51	129,134,835.82	112,992,981.34	98,868,858.68
Mesin	09 September 1995	21,750,651,078.10	21,750,651,078.10	0.125		2,718,831,384.76	2,378,977,461.67	2,081,605,278.96	1,821,404,619.09
Mesin	09 Agustus 1996	15,336,669,195.55	15,336,669,195.55	0.125			1,917,083,649.44	1,677,448,193.26	1,467,767,169.11
Mesin	22 April 1997	8,893,142,092.80	8,893,142,092.80	0.125				1,111,642,761.60	972,687,416.40
Other Structure	31 Juli 1997	225,494,225.30	225,494,225.30	0.125				28,186,778.16	24,663,430.89
Mesin	15 Januari 1998	10,707,612,811.20	10,707,612,811.20	0.125					1,338,451,601.40
Other Structure	31 Desember 1998	219,622,478.05	219,622,478.05	0.125					27,452,809.76
Paving	07 Mei 1999	26,434,671.30	26,434,671.30	0.125					
Mesin	26 Juni 1999	703,613,085.55	703,613,085.55	0.125					
Mesin	20 Mei 2000	3,103,492,137.40	3,103,492,137.40	0.125					
Mesin	11 Februari 2001	22,360,650,151.90	22,360,650,151.90	0.125					
Other Structure	31 Oktober 2001	2,323,761,010.00	2,323,761,010.00	0.125					
Mesin	27 Maret 2002	40,481,449,382.45	40,481,449,382.45	0.125					
Other Structure	30 Nopember 2002	1,759,502,055.80	1,759,502,055.80	0.125					
Mesin	15 Januari 2003	25,125,491,330.00	25,125,491,330.00	0.125					
Other Structure	02 Desember 2003	1,117,168,375.00	1,117,168,375.00	0.125					
		173,559,624,738.10	173,559,624,738.10		1,285,129,916.73	3,843,320,061.90	5,279,988,703.60	5,759,819,655.42	6,405,746,609.65

Penyusutan Aktiva Tetap Non Bangunan Metode Garis Lurus
Kelompok 3
Tarif = 6.25%

Keterangan	Tahun Perolehan	Harga perolehan	Dasar Penyusutan	Tarif	Penyusutan thn 1999	Penyusutan thn 2000	Penyusutan thn 2001	Penyusutan thn 2002	Penyusutan thn 2003
Tangki Solar,Sumur Artesisi,Water Pool, Chimney,Log pond,Water treatment,o	14 Oktober 1984	6,811,725,821.75	6,811,725,821.75	0.0625	425,732,863.86				
Log Pond perluasan	16 Oktober 1988	1,046,070,755.35	1,046,070,755.35	0.0625	65,379,422.21	65,379,422.21	65,379,422.21	65,379,422.21	65,379,422.21
Water Treatment	26 Nopember 1989	644,695,839.05	644,695,839.05	0.0625	40,293,489.94	40,293,489.94	40,293,489.94	40,293,489.94	40,293,489.94
Other Structure	28 Februari 1990	879,204,612.15	879,204,612.15	0.0625	54,950,288.26	54,950,288.26	54,950,288.26	54,950,288.26	54,950,288.26
Other Structure	31 Maret 1991	8,693,846,365.30	8,693,846,365.30	0.0625	543,365,397.83	543,365,397.83	543,365,397.83	543,365,397.83	543,365,397.83
Other Structure	31 Mei 1994	1,349,327,264.10	1,349,327,264.10	0.0625	84,332,954.01	84,332,954.01	84,332,954.01	84,332,954.01	84,332,954.01
Mesin	09 September 1995	21,750,651,078.10	21,750,651,078.10	0.0625	1,359,415,692.38	1,359,415,692.38	1,359,415,692.38	1,359,415,692.38	1,359,415,692.38
Mesin	09 Agustus 1996	15,336,669,195.55	15,336,669,195.55	0.0625	958,541,824.72	958,541,824.72	958,541,824.72	958,541,824.72	958,541,824.72
Mesin	22 April 1997	8,893,142,092.80	8,893,142,092.80	0.0625	555,821,380.80	555,821,380.80	555,821,380.80	555,821,380.80	555,821,380.80
Other Structure	31 Juli 1997	225,494,225.30	225,494,225.30	0.0625	14,093,389.08	14,093,389.08	14,093,389.08	14,093,389.08	14,093,389.08
Mesin	15 Januari 1998	10,707,612,811.20	10,707,612,811.20	0.0625	669,225,800.70	669,225,800.70	669,225,800.70	669,225,800.70	669,225,800.70
Other Structure	31 Desember 1998	219,622,478.05	219,622,478.05	0.0625	13,726,404.88	13,726,404.88	13,726,404.88	13,726,404.88	13,726,404.88
Paving	07 Mei 1999	26,434,671.30	26,434,671.30	0.0625	1,652,166.96	1,652,166.96	1,652,166.96	1,652,166.96	1,652,166.96
Mesin	26 Juni 1999	703,613,085.55	703,613,085.55	0.0625	43,975,817.85	43,975,817.85	43,975,817.85	43,975,817.85	43,975,817.85
Mesin	20 Mei 2000	3,103,492,137.40	3,103,492,137.40	0.0625		193,968,258.59	193,968,258.59	193,968,258.59	193,968,258.59
Mesin	11 Februari 2001	22,360,650,151.90	22,360,650,151.90	0.0625			1,281,078,914.95	1,397,540,634.49	1,397,540,634.49
Other Structure	31 Oktober 2001	2,323,761,010.00	2,323,761,010.00	0.0625			36,308,765.78	145,235,063.13	145,235,063.13
Mesin	27 Maret 2002	40,481,449,382.45	40,481,449,382.45	0.0625				2,108,408,822.00	2,530,090,586.40
Other Structure	30 Nopember 2002	1,759,502,055.80	1,759,502,055.80	0.0625				9,164,073.21	109,968,878.49
Mesin	15 Januari 2003	25,125,491,330.00	25,125,491,330.00	0.0625					1,570,343,208.13
Other Structure	02 Desember 2003	1,117,168,375.00	1,117,168,375.00	0.0625					5,818,585.29
		173,559,624,738.10	173,559,624,738.10		4,830,506,893.47	4,598,742,288.20	5,916,129,968.93	8,259,090,881.03	10,357,739,244.12

Penyusutan Aktiva Tetap Non Bangunan Metode Saldo Menurun
Kelompok 3
Tarif =12.5%

Keterangan	Tahun Perolehan	Harga perolehan	Dasar Penyusutan	Tarif	Penyusutan thn 1999	Penyusutan thn 2000	Penyusutan thn 2001	Penyusutan thn 2002	Penyusutan thn 2003
Tangki Solar,Sumur Artesisi,Water Pool, Chimney,Log pond,Water treatment,o	14 Oktober 1984	6,811,725,821.75	6,811,725,821.75	0.125	919,132,143.27				
Log Pond perluasan	16 Oktober 1988	1,046,070,755.35	1,046,070,755.35	0.125	30,099,526.04	26,337,085.29	23,044,949.63	20,164,330.92	141,150,316.46
Water Treatment	26 Nopember 1989	644,695,839.05	644,695,839.05	0.125	21,200,466.16	18,550,407.89	16,231,606.91	14,202,656.04	12,427,324.04
Other Structure	28 Februari 1990	879,204,612.15	879,204,612.15	0.125	33,042,465.70	28,912,157.49	25,298,137.80	22,135,870.58	19,368,886.75
Other Structure	31 Maret 1991	8,693,846,365.30	8,693,846,365.30	0.125	373,410,390.47	326,734,091.66	235,892,330.20	250,155,788.93	218,886,315.31
Other Structure	31 Mei 1994	1,349,327,264.10	1,349,327,264.10	0.125	86,510,251.34	75,696,469.92	56,234,411.18	57,955,109.79	50,710,721.06
Mesin	09 September 1995	21,750,651,078.10	21,750,651,078.10	0.125	1,593,729,041.70	1,394,512,911.49	1,220,198,797.55	1,067,673,947.86	934,214,704.38
Mesin	09 Agustus 1996	15,336,669,195.55	15,336,669,195.55	0.125	1,284,296,272.97	1,123,759,238.85	933,289,333.99	860,378,167.24	752,830,896.34
Mesin	22 April 1997	8,893,142,092.80	8,893,142,092.80	0.125	851,101,489.35	744,713,803.18	651,624,577.78	570,171,505.56	498,900,067.37
Other Structure	31 Juli 1997	225,494,225.30	225,494,225.30	0.125	21,580,502.03	18,882,939.28	16,522,571.87	14,457,250.38	12,650,094.09
Mesin	15 Januari 1998	10,707,612,811.20	10,707,612,811.20	0.125	1,171,145,151.23	1,024,752,007.32	896,658,006.41	784,575,755.61	686,503,786.16
Other Structure	31 Desember 1998	219,622,478.05	219,622,478.05	0.125	24,021,208.54	21,018,557.47	18,391,237.79	16,092,333.06	14,080,791.43
Paving	07 Mei 1999	26,434,671.30	26,434,671.30	0.125	3,304,333.91	2,891,292.17	2,529,880.55	2,213,645.57	1,936,939.87
Mesin	26 Juni 1999	703,613,085.55	703,613,085.55	0.125	87,951,635.69	76,957,681.23	67,337,971.38	58,920,724.69	51,555,634.11
Mesin	20 Mei 2000	3,103,492,137.40	3,103,492,137.40	0.125		387,936,517.18	339,444,452.53	297,013,895.96	259,887,158.97
Mesin	11 Februari 2001	22,360,650,151.90	22,360,650,151.90	0.125			2,562,157,829.91	2,474,811,540.25	2,165,460,097.72
Other Structure	31 Oktober 2001	2,323,761,010.00	2,323,761,010.00	0.125			48,411,687.71	284,418,665.29	248,866,332.13
Mesin	27 Maret 2002	40,481,449,382.45	40,481,449,382.45	0.125				4,216,817,644.01	4,533,078,967.31
Other Structure	30 Nopember 2002	1,759,502,055.80	1,759,502,055.80	0.125				18,328,146.41	217,646,738.67
Mesin	15 Januari 2003	25,125,491,330.00	25,125,491,330.00	0.125					3,140,686,416.25
Other Structure	02 Desember 2003	1,117,168,375.00	1,117,168,375.00	0.125					11,637,170.57
		173,559,624,738.10	173,559,624,738.10		6,500,524,878.41	5,271,655,160.42	7,223,267,782.98	11,030,486,978.15	13,972,479,358.97

Penyusutan Aktiva Tetap Non Bangunan Metode Garis Lurus
Kelompok 3
Tarif = 6.25%

Keterangan	Tahun Perolehan	Harga perolehan	Dasar Penyusutan	Tarif	Penyusutan thn 2004	Penyusutan thn 2005	Penyusutan thn 2006	Penyusutan thn 2007	Penyusutan thn 2008
Tangki Solar,Sumur Artesisi,Water Pool, Chimney,Log pond,Water treatment,Log Pond perluasan	14 Oktober 1984 16 Oktober 1988	6,811,725,821.75 1,046,070,755.35	6,811,725,821.75 1,046,070,755.35	0.0625 0.0625					
Water Treatment	26 Nopember 1989	644,695,839.05	644,695,839.05	0.0625	40,293,489.94				
Other Structure	28 Februari 1990	879,204,612.15	879,204,612.15	0.0625	54,950,288.26	54,950,288.26			
Other Structure	31 Maret 1991	8,693,846,365.30	8,693,846,365.30	0.0625	543,365,397.83	543,365,397.83	543,365,397.83		
Other Structure	31 Mei 1994	1,349,327,264.10	1,349,327,264.10	0.0625	84,332,954.01	84,332,954.01	84,332,954.01	84,332,954.01	84,332,954.01
Mesin	09 September 1995	21,750,651,078.10	21,750,651,078.10	0.0625	1,359,415,692.38	1,359,415,692.38	1,359,415,692.38	1,359,415,692.38	1,359,415,692.38
Mesin	09 Agustus 1996	15,336,669,195.55	15,336,669,195.55	0.0625	958,541,824.72	958,541,824.72	958,541,824.72	958,541,824.72	958,541,824.72
Mesin	22 April 1997	8,893,142,092.80	8,893,142,092.80	0.0625	555,821,380.80	555,821,380.80	555,821,380.80	555,821,380.80	555,821,380.80
Other Structure	31 Juli 1997	225,494,225.30	225,494,225.30	0.0625	14,093,389.08	14,093,389.08	14,093,389.08	14,093,389.08	14,093,389.08
Mesin	15 Januari 1998	10,707,612,811.20	10,707,612,811.20	0.0625	669,225,800.70	669,225,800.70	669,225,800.70	669,225,800.70	669,225,800.70
Other Structure	31 Desember 1998	219,622,478.05	219,622,478.05	0.0625	13,726,404.88	13,726,404.88	13,726,404.88	13,726,404.88	13,726,404.88
Paving	07 Mei 1999	26,434,671.30	26,434,671.30	0.0625	1,652,166.96	1,652,166.96	1,652,166.96	1,652,166.96	1,652,166.96
Mesin	26 Juni 1999	703,613,085.55	703,613,085.55	0.0625	43,975,817.85	43,975,817.85	43,975,817.85	43,975,817.85	43,975,817.85
Mesin	20 Mei 2000	3,103,492,137.40	3,103,492,137.40	0.0625	193,968,258.59	193,968,258.59	193,968,258.59	193,968,258.59	193,968,258.59
Mesin	11 Februari 2001	22,360,650,151.90	22,360,650,151.90	0.0625	1,397,540,634.49	1,397,540,634.49	1,397,540,634.49	1,397,540,634.49	1,397,540,634.49
Other Structure	31 Oktober 2001	2,323,761,010.00	2,323,761,010.00	0.0625	145,235,063.13	145,235,063.13	145,235,063.13	145,235,063.13	145,235,063.13
Mesin	27 Maret 2002	40,481,449,382.45	40,481,449,382.45	0.0625	2,530,090,586.40	2,530,090,586.40	2,530,090,586.40	2,530,090,586.40	2,530,090,586.40
Other Structure	30 Nopember 2002	1,759,502,055.80	1,759,502,055.80	0.0625	109,968,878.49	109,968,878.49	109,968,878.49	109,968,878.49	109,968,878.49
Mesin	15 Januari 2003	25,125,491,330.00	25,125,491,330.00	0.0625	1,570,343,208.13	1,570,343,208.13	1,570,343,208.13	1,570,343,208.13	1,570,343,208.13
Other Structure	02 Desember 2003	1,117,168,375.00	1,117,168,375.00	0.0625	69,823,023.44	69,823,023.44	69,823,023.44	69,823,023.44	69,823,023.44
		173,559,624,738.10	173,559,624,738.10		10,356,364,260.06	10,316,070,770.12	10,261,120,481.86	9,717,755,084.03	9,717,755,084.03

Penyusutan Aktiva Tetap Non Bangunan Metode Saldo Menurun
Kelompok 3
Tarif =12.5%

Keterangan	Tahun Perolehan	Harga perolehan	Dasar Penyusutan	Tarif	Penyusutan thn 2004	Penyusutan thn 2005	Penyusutan thn 2006	Penyusutan thn 2007	Penyusutan thn 2008
Tangki Solar,Sumur Artesisi,Water Pool, Chimney,Log pond,Water treatment,Log Pond perluasan	14 Oktober 1984 16 Oktober 1988	6,811,725,821.75 1,046,070,755.35	6,811,725,821.75 1,046,070,755.35	0.125 0.125					
Water Treatment	26 Nopember 1989	644,695,839.05	644,695,839.05	0.125	86,991,268.26				
Other Structure	28 Februari 1990	879,204,612.15	879,204,612.15	0.125	16,947,775.91	118,634,431.37			
Other Structure	31 Maret 1991	8,693,846,365.30	8,693,846,365.30	0.125	191,525,525.90	167,584,835.16	1,173,093,846.13		
Other Structure	31 Mei 1994	1,349,327,264.10	1,349,327,264.10	0.125	44,371,880.93	38,825,395.81	33,972,221.34	29,725,693.67	26,009,981.96
Mesin	09 September 1995	21,750,651,078.10	21,750,651,078.10	0.125	817,437,866.33	715,258,133.04	625,850,866.41	547,619,508.11	479,167,069.59
Mesin	09 Agustus 1996	15,336,669,195.55	15,336,669,195.55	0.125	658,727,034.29	576,386,155.01	504,337,885.63	441,295,649.93	386,133,693.69
Mesin	22 April 1997	8,893,142,092.80	8,893,142,092.80	0.125	436,537,558.94	381,970,364.08	334,224,068.57	292,446,060.00	255,890,302.50
Other Structure	31 Juli 1997	225,494,225.30	225,494,225.30	0.125	11,068,832.33	9,685,228.28	8,474,574.75	7,415,252.91	6,488,346.29
Mesin	15 Januari 1998	10,707,612,811.20	10,707,612,811.20	0.125	600,690,812.89	525,604,461.27	459,903,903.62	402,415,915.66	352,113,926.21
Other Structure	31 Desember 1998	219,622,478.05	219,622,478.05	0.125	12,320,692.50	10,780,605.94	9,433,030.20	8,253,901.42	7,222,163.74
Paving	07 Mei 1999	26,434,671.30	26,434,671.30	0.125	1,694,822.39	1,482,969.59	1,297,598.39	1,135,398.59	993,473.77
Mesin	26 Juni 1999	703,613,085.55	703,613,085.55	0.125	45,111,179.84	39,472,282.36	34,538,247.07	30,220,966.18	26,443,345.41
Mesin	20 Mei 2000	3,103,492,137.40	3,103,492,137.40	0.125	227,401,264.10	198,976,106.08	174,104,092.82	152,341,081.22	133,298,446.07
Mesin	11 Februari 2001	22,360,650,151.90	22,360,650,151.90	0.125	1,894,777,585.50	1,657,930,387.32	1,450,689,088.90	1,269,352,952.79	1,110,683,833.69
Other Structure	31 Oktober 2001	2,323,761,010.00	2,323,761,010.00	0.125	217,758,040.61	190,538,285.53	166,720,999.84	145,880,874.86	127,645,765.50
Mesin	27 Maret 2002	40,481,449,382.45	40,481,449,382.45	0.125	3,966,444,096.39	3,470,638,584.34	3,036,808,761.30	2,657,207,666.14	2,325,056,707.87
Other Structure	30 Nopember 2002	1,759,502,055.80	1,759,502,055.80	0.125	190,440,896.34	166,635,784.30	145,806,311.26	127,580,522.35	111,632,957.06
Mesin	15 Januari 2003	25,125,491,330.00	25,125,491,330.00	0.125	2,748,100,614.22	2,404,588,037.44	2,104,014,532.76	1,841,012,716.17	1,610,886,126.65
Other Structure	02 Desember 2003	1,117,168,375.00	1,117,168,375.00	0.125	138,191,400.55	120,917,475.48	105,802,791.05	92,577,442.17	81,005,261.90
		173,559,624,738.10	173,559,624,738.10		12,306,539,148.23	10,795,909,522.42	10,369,072,820.03	8,046,481,602.16	7,040,671,401.89

Penyusutan Aktiva Tetap Non Bangunan Metode Garis Lurus

Kelompok 3

Tarif = 6.25%

Keterangan	Tahun Perolehan	Harga perolehan	Dasar Penyusutan	Tarif	Penyusutan thn 2009	Penyusutan thn 2010	Penyusutan thn 2011	Penyusutan thn 2012	Penyusutan thn 2013
Tangki Solar,Sumur Artesisi,Water Pool,									
Chimney,Log pond,Water treatment,Log Pond perluasan	14 Oktober 1984	6,811,725,821.75	6,811,725,821.75	0.0625					
Water Treatment	16 Oktober 1988	1,046,070,755.35	1,046,070,755.35	0.0625					
Other Structure	26 Nopember 1989	644,695,839.05	644,695,839.05	0.0625					
Other Structure	28 Februari 1990	879,204,612.15	879,204,612.15	0.0625					
Other Structure	31 Maret 1991	8,693,846,365.30	8,693,846,365.30	0.0625					
Other Structure	31 Mei 1994	1,349,327,264.10	1,349,327,264.10	0.0625	84,332,954.01				
Mesin	09 September 1995	21,750,651,078.10	21,750,651,078.10	0.0625	1,359,415,692.38	1,359,415,692.38			
Mesin	09 Agustus 1996	15,336,669,195.55	15,336,669,195.55	0.0625	958,541,824.72	958,541,824.72	958,541,824.72		
Mesin	22 April 1997	8,893,142,092.80	8,893,142,092.80	0.0625	555,821,380.80	555,821,380.80	555,821,380.80	555,821,380.80	
Other Structure	31 Juli 1997	225,494,225.30	225,494,225.30	0.0625	14,093,389.08	14,093,389.08	14,093,389.08	14,093,389.08	
Mesin	15 Januari 1998	10,707,612,811.20	10,707,612,811.20	0.0625	669,225,800.70	669,225,800.70	669,225,800.70	669,225,800.70	669,225,800.70
Other Structure	31 Desember 1998	219,622,478.05	219,622,478.05	0.0625	13,726,404.88	13,726,404.88	13,726,404.88	13,726,404.88	13,726,404.88
Paving	07 Mei 1999	26,434,671.30	26,434,671.30	0.0625	1,652,166.96	1,652,166.96	1,652,166.96	1,652,166.96	1,652,166.96
Mesin	26 Juni 1999	703,613,085.55	703,613,085.55	0.0625	43,975,817.85	43,975,817.85	43,975,817.85	43,975,817.85	43,975,817.85
Mesin	20 Mei 2000	3,103,492,137.40	3,103,492,137.40	0.0625	193,968,258.59	193,968,258.59	193,968,258.59	193,968,258.59	193,968,258.59
Mesin	11 Februari 2001	22,360,650,151.90	22,360,650,151.90	0.0625	1,397,540,634.49	1,397,540,634.49	1,397,540,634.49	1,397,540,634.49	1,397,540,634.49
Other Structure	31 Oktober 2001	2,323,761,010.00	2,323,761,010.00	0.0625	145,235,063.13	145,235,063.13	145,235,063.13	145,235,063.13	145,235,063.13
Mesin	27 Maret 2002	40,481,449,382.45	40,481,449,382.45	0.0625	2,530,090,586.40	2,530,090,586.40	2,530,090,586.40	2,530,090,586.40	2,530,090,586.40
Other Structure	30 Nopember 2002	1,759,502,055.80	1,759,502,055.80	0.0625	109,968,878.49	109,968,878.49	109,968,878.49	109,968,878.49	109,968,878.49
Mesin	15 Januari 2003	25,125,491,330.00	25,125,491,330.00	0.0625	1,570,343,208.13	1,570,343,208.13	1,570,343,208.13	1,570,343,208.13	1,570,343,208.13
Other Structure	02 Desember 2003	1,117,168,375.00	1,117,168,375.00	0.0625	69,823,023.44	69,823,023.44	69,823,023.44	69,823,023.44	69,823,023.44
		173,559,624,738.10	173,559,624,738.10		9,717,755,084.03	9,633,422,130.03	8,274,006,437.64	7,315,464,612.92	6,745,549,843.04

Penyusutan Aktiva Tetap Non Bangunan Metode Saldo Menurun

Kelompok 3

Tarif =12.5%

Keterangan	Tahun Perolehan	Harga perolehan	Dasar Penyusutan	Tarif	Penyusutan thn 2009	Penyusutan thn 2010	Penyusutan thn 2011	Penyusutan thn 2012	Penyusutan thn 2013
Tangki Solar,Sumur Artesisi,Water Pool,									
Chimney,Log pond,Water treatment,Log Pond perluasan	14 Oktober 1984	6,811,725,821.75	6,811,725,821.75	0.125					
Water Treatment	16 Oktober 1988	1,046,070,755.35	1,046,070,755.35	0.125					
Other Structure	26 Nopember 1989	644,695,839.05	644,695,839.05	0.125					
Other Structure	28 Februari 1990	879,204,612.15	879,204,612.15	0.125					
Other Structure	31 Maret 1991	8,693,846,365.30	8,693,846,365.30	0.125					
Other Structure	31 Mei 1994	1,349,327,264.10	1,349,327,264.10	0.125	182,069,873.73				
Mesin	09 September 1995	21,750,651,078.10	21,750,651,078.10	0.125	419,271,185.89	2,934,898,301.26			
Mesin	09 Agustus 1996	15,336,669,195.55	15,336,669,195.55	0.125	337,866,981.98	295,633,609.23	2,069,435,264.60		
Mesin	22 April 1997	8,893,142,092.80	8,893,142,092.80	0.125	223,904,014.68	195,916,012.85	171,426,511.24	1,199,985,578.70	
Other Structure	31 Juli 1997	225,494,225.30	225,494,225.30	0.125	5,677,303.01	4,967,640.13	4,346,685.11	30,426,795.80	
Mesin	15 Januari 1998	10,707,612,811.20	10,707,612,811.20	0.125	308,099,685.43	269,587,224.75	235,888,821.66	206,402,718.95	1,444,819,032.65
Other Structure	31 Desember 1998	219,622,478.05	219,622,478.05	0.125	6,319,393.28	5,529,469.12	4,838,285.48	4,233,499.79	29,634,498.55
Paving	07 Mei 1999	26,434,671.30	26,434,671.30	0.125	869,289.55	760,628.35	665,549.81	582,356.08	509,561.57
Mesin	26 Juni 1999	703,613,085.55	703,613,085.55	0.125	23,137,927.23	20,245,686.33	17,714,975.54	15,500,603.60	13,563,028.15
Mesin	20 Mei 2000	3,103,492,137.40	3,103,492,137.40	0.125	116,636,140.31	102,056,622.77	89,299,544.92	78,137,101.81	68,369,964.08
Mesin	11 Februari 2001	22,360,650,151.90	22,360,650,151.90	0.125	971,848,354.48	850,367,310.17	744,071,396.40	651,062,471.85	569,679,662.87
Other Structure	31 Oktober 2001	2,323,761,010.00	2,323,761,010.00	0.125	111,690,044.82	97,728,789.21	85,512,690.56	74,823,604.24	65,470,653.71
Mesin	27 Maret 2002	40,481,449,382.45	40,481,449,382.45	0.125	2,034,424,619.39	1,780,121,541.96	1,557,606,349.22	1,362,905,555.57	1,192,542,361.12
Other Structure	30 Nopember 2002	1,759,502,055.80	1,759,502,055.80	0.125	97,678,837.43	85,468,982.75	74,785,359.90	65,437,189.92	57,257,541.18
Mesin	15 Januari 2003	25,125,491,330.00	25,125,491,330.00	0.125	1,409,525,360.81	1,233,334,690.71	1,079,167,854.37	944,271,872.58	826,237,888.50
Other Structure	02 Desember 2003	1,117,168,375.00	1,117,168,375.00	0.125	70,879,604.16	62,019,653.64	54,267,196.93	47,483,797.32	41,548,322.65
		173,559,624,738.10	173,559,624,738.10		6,319,898,616.17	7,938,636,163.24	6,189,026,485.76	4,681,253,146.19	4,309,632,515.03

Penyusutan Aktiva Tetap Non Bangunan Metode Garis Lurus
Kelompok 3
Tarif = 6.25%

Keterangan	Tahun Perolehan	Harga perolehan	Dasar Penyusutan	Tarif	Penyusutan thn 2014	Penyusutan thn 2015	Penyusutan thn 2016	Penyusutan thn 2017	Penyusutan thn 2018
Tangki Solar,Sumur Artesisi,Water Pool, Chimney,Log pond,Water treatment,Log Pond perluasan Water Treatment Other Structure Other Structure Mesin Mesin Mesin Other Structure Mesin Other Structure Paving Mesin Mesin Mesin Mesin Other Structure Mesin Other Structure Mesin Other Structure Mesin Other Structure	14 Oktober 1984 16 Oktober 1988 26 Nopember 1989 28 Februari 1990 31 Maret 1991 31 Mei 1994 09 September 1995 09 Agustus 1996 22 April 1997 31 Juli 1997 15 Januari 1998 31 Desember 1998 07 Mei 1999 26 Juni 1999 20 Mei 2000 11 Februari 2001 31 Oktober 2001 27 Maret 2002 30 Nopember 2002 15 Januari 2003 02 Desember 2003	6,811,725,821.75 1,046,070,755.35 644,695,839.05 879,204,612.15 8,693,846,365.30 1,349,327,264.10 21,750,651,078.10 15,336,669,195.55 8,893,142,092.80 225,494,225.30 10,707,612,811.20 219,622,478.05 26,434,671.30 703,613,085.55 3,103,492,137.40 22,360,650,151.90 2,323,761,010.00 40,481,449,382.45 1,759,502,055.80 25,125,491,330.00 1,117,168,375.00	6,811,725,821.75 1,046,070,755.35 644,695,839.05 879,204,612.15 8,693,846,365.30 1,349,327,264.10 21,750,651,078.10 15,336,669,195.55 8,893,142,092.80 225,494,225.30 10,707,612,811.20 219,622,478.05 26,434,671.30 703,613,085.55 3,103,492,137.40 22,360,650,151.90 2,323,761,010.00 40,481,449,382.45 1,759,502,055.80 25,125,491,330.00 1,117,168,375.00	0.0625 0.0625 0.0625 0.0625 0.0625 0.0625 0.0625 0.0625 0.0625 0.0625 0.0625 0.0625 0.0625 0.0625 0.0625 0.0625 0.0625 0.0625 0.0625 0.0625 0.0625					
		173,559,624,738.10	173,559,624,738.10		6,062,597,837.46	6,016,969,652.66	5,823,001,394.07	4,505,613,713.34	2,162,652,801.24

Penyusutan Aktiva Tetap Non Bangunan Metode Saldo Menurun
Kelompok 3
Tarif =12.5%

Keterangan	Tahun Perolehan	Harga perolehan	Dasar Penyusutan	Tarif	Penyusutan thn 2014	Penyusutan thn 2015	Penyusutan thn 2016	Penyusutan thn 2017	Penyusutan thn 2018
Tangki Solar,Sumur Artesisi,Water Pool, Chimney,Log pond,Water treatment,Log Pond perluasan Water Treatment Other Structure Other Structure Other Structure Mesin Mesin Mesin Other Structure Mesin Other Structure Paving Mesin Mesin Mesin Other Structure Mesin Other Structure Mesin Other Structure Mesin Other Structure	14 Oktober 1984 16 Oktober 1988 26 Nopember 1989 28 Februari 1990 31 Maret 1991 31 Mei 1994 09 September 1995 09 Agustus 1996 22 April 1997 31 Juli 1997 15 Januari 1998 31 Desember 1998 07 Mei 1999 26 Juni 1999 20 Mei 2000 11 Februari 2001 31 Oktober 2001 27 Maret 2002 30 Nopember 2002 15 Januari 2003 02 Desember 2003	6,811,725,821.75 1,046,070,755.35 644,695,839.05 879,204,612.15 8,693,846,365.30 1,349,327,264.10 21,750,651,078.10 15,336,669,195.55 8,893,142,092.80 225,494,225.30 10,707,612,811.20 219,622,478.05 26,434,671.30 703,613,085.55 3,103,492,137.40 22,360,650,151.90 2,323,761,010.00 40,481,449,382.45 1,759,502,055.80 25,125,491,330.00 1,117,168,375.00	6,811,725,821.75 1,046,070,755.35 644,695,839.05 879,204,612.15 8,693,846,365.30 1,349,327,264.10 21,750,651,078.10 15,336,669,195.55 8,893,142,092.80 225,494,225.30 10,707,612,811.20 219,622,478.05 26,434,671.30 703,613,085.55 3,103,492,137.40 22,360,650,151.90 2,323,761,010.00 40,481,449,382.45 1,759,502,055.80 25,125,491,330.00 1,117,168,375.00	0.125 0.125 0.125 0.125 0.125 0.125 0.125 0.125 0.125 0.125 0.125 0.125 0.125 0.125 0.125 0.125 0.125 0.125 0.125 0.125 0.125					
		173,559,624,738.10	173,559,624,738.10		2,566,976,222.89	2,586,153,577.82	1,844,118,350.59	4,219,797,739.07	5,573,363,602.12

Penyusutan Aktiva Tetap Non Bangunan Metode Garis Lurus
Kelompok 3
Tarif = 6.25%

Keterangan	Tahun Perolehan	Harga perolehan	Dasar Penyusutan	Tarif	Penyusutan thn 2019
Tangki Solar,Sumur Artesisi,Water Pool, Chimney,Log pond,Water treatment,Log Pond perluasan	14 Oktober 1984	6,811,725,821.75	6,811,725,821.75	0.0625	
Water Treatment	16 Oktober 1988	1,046,070,755.35	1,046,070,755.35	0.0625	
Other Structure	26 Nopember 1989	644,695,839.05	644,695,839.05	0.0625	
Other Structure	28 Februari 1990	879,204,612.15	879,204,612.15	0.0625	
Other Structure	31 Maret 1991	8,693,846,365.30	8,693,846,365.30	0.0625	
Other Structure	31 Mei 1994	1,349,327,264.10	1,349,327,264.10	0.0625	
Mesin	09 September 1995	21,750,651,078.10	21,750,651,078.10	0.0625	
Mesin	09 Agustus 1996	15,336,669,195.55	15,336,669,195.55	0.0625	
Mesin	22 April 1997	8,893,142,092.80	8,893,142,092.80	0.0625	
Other Structure	31 Juli 1997	225,494,225.30	225,494,225.30	0.0625	
Mesin	15 Januari 1998	10,707,612,811.20	10,707,612,811.20	0.0625	
Other Structure	31 Desember 1998	219,622,478.05	219,622,478.05	0.0625	
Paving	07 Mei 1999	26,434,671.30	26,434,671.30	0.0625	
Mesin	26 Juni 1999	703,613,085.55	703,613,085.55	0.0625	
Mesin	20 Mei 2000	3,103,492,137.40	3,103,492,137.40	0.0625	
Mesin	11 Februari 2001	22,360,650,151.90	22,360,650,151.90	0.0625	
Other Structure	31 Oktober 2001	2,323,761,010.00	2,323,761,010.00	0.0625	
Mesin	27 Maret 2002	40,481,449,382.45	40,481,449,382.45	0.0625	
Other Structure	30 Nopember 2002	1,759,502,055.80	1,759,502,055.80	0.0625	
Mesin	15 Januari 2003	25,125,491,330.00	25,125,491,330.00	0.0625	
Other Structure	02 Desember 2003	1,117,168,375.00	1,117,168,375.00	0.0625	64,004,438.15
		173,559,624,738.10	173,559,624,738.10		64,004,438.15

Penyusutan Aktiva Tetap Non Bangunan Metode Saldo Menurun
Kelompok 3
Tarif =12.5%

Keterangan	Tahun Perolehan	Harga perolehan	Dasar Penyusutan	Tarif	Penyusutan thn 2019
Tangki Solar,Sumur Artesisi,Water Pool, Chimney,Log pond,Water treatment,Log Pond perluasan	14 Oktober 1984	6,811,725,821.75	6,811,725,821.75	0.125	
Water Treatment	16 Oktober 1988	1,046,070,755.35	1,046,070,755.35	0.125	
Other Structure	26 Nopember 1989	644,695,839.05	644,695,839.05	0.125	
Other Structure	28 Februari 1990	879,204,612.15	879,204,612.15	0.125	
Other Structure	31 Maret 1991	8,693,846,365.30	8,693,846,365.30	0.125	
Other Structure	31 Mei 1994	1,349,327,264.10	1,349,327,264.10	0.125	
Mesin	09 September 1995	21,750,651,078.10	21,750,651,078.10	0.125	
Mesin	09 Agustus 1996	15,336,669,195.55	15,336,669,195.55	0.125	
Mesin	22 April 1997	8,893,142,092.80	8,893,142,092.80	0.125	
Other Structure	31 Juli 1997	225,494,225.30	225,494,225.30	0.125	
Mesin	15 Januari 1998	10,707,612,811.20	10,707,612,811.20	0.125	
Other Structure	31 Desember 1998	219,622,478.05	219,622,478.05	0.125	
Paving	07 Mei 1999	26,434,671.30	26,434,671.30	0.125	
Mesin	26 Juni 1999	703,613,085.55	703,613,085.55	0.125	
Mesin	20 Mei 2000	3,103,492,137.40	3,103,492,137.40	0.125	
Mesin	11 Februari 2001	22,360,650,151.90	22,360,650,151.90	0.125	
Other Structure	31 Oktober 2001	2,323,761,010.00	2,323,761,010.00	0.125	
Mesin	27 Maret 2002	40,481,449,382.45	40,481,449,382.45	0.125	
Other Structure	30 Nopember 2002	1,759,502,055.80	1,759,502,055.80	0.125	
Mesin	15 Januari 2003	25,125,491,330.00	25,125,491,330.00	0.125	2,966,493,571.31
Other Structure	02 Desember 2003	1,117,168,375.00	1,117,168,375.00	0.125	149,173,541.62
		173,559,624,738.10	173,559,624,738.10		

Perhitungan Gross Up Pada karyawan dengan Penghasilan Kena Pajak sampai dengan Rp 25.000.000,00 pertahun.

No. URUT	NAMA	NPWP	PENGHASILAN BRUTO	PKP	Tarif 5%	PPh PASAL 21 DITANGGUNG PEMERINTAH	PPh PASAL 21 TERUTANG	Tunjangan Pajak	Tambahan Biaya atas Gross Up	Penghematan PPh Badan
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1	EDI SUKARTONO		13,800,640	8,347,360	417,368	50,951	366,417	385,702	19,285	115,711
2	MULYONO		22,446,410	15,038,980	751,949	18,745	733,204	771,794	38,590	231,538
3	SUTRISNO		24,601,430	18,432,540	921,627	60,520	861,107	906,428	45,321	271,929
4	MULYONO		21,095,970	13,848,800	692,440	14,403	678,037	713,723	35,686	214,117
5	KUSNARI		16,854,050	11,254,740	562,737	50,650	512,087	539,039	26,952	161,712
6	SUPARTO		14,142,710	8,694,320	434,716	49,540	385,176	405,448	20,272	121,635
7	TOTOK HADI MULYONO		19,603,150	12,441,480	622,074	13,832	608,242	640,255	32,013	192,076
8	SUWARIS		19,572,800	13,845,500	692,275	49,954	642,321	676,127	33,806	202,838
9	SUKARNO		24,940,180	17,423,460	871,173	17,735	853,438	898,356	44,918	269,507
10	H.GUNTUR		21,476,100	15,240,640	762,032	74,401	687,631	723,822	36,191	217,147
11	ADI NURTAJHO		18,735,250	11,652,160	582,608	11,276	571,332	601,402	30,070	180,421
12	HAMIDI		17,206,580	10,171,460	508,573	13,468	495,105	521,163	26,058	156,349
13	SUDARTO		22,895,480	15,519,840	775,992	16,426	759,566	799,543	39,977	239,863
14	SULADI		18,964,860	13,285,560	664,278	49,049	615,229	647,609	32,380	194,283
15	SUPRIYONO		22,104,380	16,155,240	807,762	55,379	752,383	791,982	39,599	237,595
16	MISNARI		23,843,250	17,851,000	892,550	52,878	839,672	883,865	44,193	265,160
17	DJUMARI		16,255,580	9,254,400	462,720	14,091	448,629	472,241	23,612	141,672
18	WINARNO		20,504,590	14,736,580	736,829	49,901	686,928	723,082	36,154	216,925
19	NAWAWI		22,025,290	16,089,720	804,486	54,790	749,696	789,154	39,458	236,746
20	HARIYONO		21,468,030	14,141,420	707,071	17,716	689,355	725,637	36,282	217,691
21	SLAMET FAUZI		17,976,220	10,919,000	545,950	12,489	533,461	561,538	28,077	168,461
22	MARIYONO		19,686,860	12,505,760	625,288	14,658	610,630	642,768	32,138	192,831
23	RUSMADI		14,145,390	8,731,820	436,591	47,925	388,666	409,122	20,456	122,737
24	PANGAT YON HARIS		17,352,620	11,724,960	586,248	50,796	535,452	563,634	28,182	169,090
25	MOCH. SAMUD		14,925,660	9,461,100	473,055	48,521	424,534	446,878	22,344	134,063
26	SUPRIYANTO		20,171,090	12,703,720	635,186	32,430	602,756	634,480	31,724	190,344
27	SUHARIYANTO		23,319,420	2,695,640	134,782	53,270	81,512	85,802	4,290	25,741
28	MISNADI		16,264,200	9,265,860	463,293	13,860	449,433	473,087	23,654	141,926
29	KUSNAN		17,017,300	12,885,940	644,297	84,640	559,657	589,113	29,456	176,734
30	MUKSIM		24,933,000	18,928,320	946,416	50,726	895,690	942,832	47,142	282,849
31	ISMUAWAN		22,235,520	14,817,060	740,853	20,461	720,392	758,307	37,915	227,492
32	SUTRISNO ARI S.		22,033,840	16,186,440	809,322	50,059	759,263	799,224	39,961	239,767
33	THALHAH		15,733,690	10,226,980	511,349	48,668	462,681	487,033	24,352	146,110
34	SUNARKO		22,487,200	15,091,280	754,564	18,709	735,855	774,584	38,729	232,375
35	TARSONO		17,404,030	10,344,980	517,249	14,230	503,019	529,494	26,475	158,848

Perhitungan Gross Up Pada karyawan dengan Penghasilan Kena Pajak sampai dengan Rp 25.000.000,00 pertahun.

No. URUT	NAMA	NPWP	PENGHASILAN BRUTO	PKP	Tarif 5%	PPh PASAL 21 DITANGGUNG PEMERINTAH	PPh PASAL 21 TERUTANG	Tunjangan Pajak	Tambahan Biaya atas Gross Up	Penghematan PPh Badan
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
36	MARDJUKI		19,166,110	12,024,960	601,248	13,904	587,344	618,257	30,913	185,477
37	ADI SUYANTO		19,900,240	12,792,840	639,642	9,530	630,112	663,276	33,164	198,983
38	PRAYITNO		17,877,380	10,835,800	541,790	11,489	530,301	558,212	27,911	167,463
39	SATUKI		18,013,400	10,952,540	547,627	11,727	535,900	564,105	28,205	169,232
40	BUDIMAN		24,013,800	17,763,700	888,185	68,420	819,765	862,911	43,146	258,873
41	WIRAT		15,320,670	9,799,500	489,975	50,570	439,405	462,532	23,127	138,759
42	BURCHAN		15,608,520	10,127,880	506,394	47,595	458,799	482,946	24,147	144,884
43	SUDAYAT		21,935,860	16,010,600	800,530	54,206	746,324	785,604	39,280	235,681
44	MISNAWAN		24,049,690	16,639,320	831,966	15,201	816,765	859,753	42,988	257,925
45	MUHAMMAD SALAM		19,458,640	12,332,520	616,626	12,258	604,368	636,177	31,809	190,853
46	MUHAMMAD HARI		16,893,360	9,867,620	493,381	13,753	479,628	504,872	25,244	151,461
47	REBO		19,099,800	11,971,380	598,569	13,012	585,557	616,376	30,819	184,913
48	ACHMAD HAFID		23,466,580	16,058,980	802,949	16,792	786,157	827,534	41,377	248,260
49	RUSTAM		22,079,890	14,810,020	740,501	12,951	727,550	765,842	38,292	229,753
50	SUNARYO		14,515,270	7,640,940	382,047	11,637	370,410	389,905	19,495	116,972
51	RIYANAN		13,346,280	7,966,980	398,349	48,129	350,220	368,653	18,433	110,595
52	MUNAYAR		23,551,400	17,486,940	874,347	57,706	816,641	859,622	42,981	257,887
53	MISNAN		13,271,530	6,477,360	323,868	11,074	312,794	329,257	16,463	98,777
54	J. IMAM		16,348,170	10,794,540	539,727	49,506	490,221	516,022	25,801	154,807
55	KETUT EKO WIWASPADA		20,127,170	12,933,780	646,689	14,131	632,558	665,851	33,293	199,755
56	BUDIONO		19,638,130	6,494,900	324,745	12,659	312,086	328,512	16,426	98,553
57	SENEMAN		15,752,040	8,836,960	441,848	10,905	430,943	453,624	22,681	136,087
58	SUPENDI		19,344,480	12,181,220	609,061	14,539	594,522	625,813	31,291	187,744
59	JOKO SUTRISNO		14,978,150	8,084,320	404,216	11,546	392,670	413,337	20,667	124,001
60	EDDY PRABOWO		21,791,280	14,400,900	720,045	20,294	699,751	736,580	36,829	220,974
61	SAPTIN		15,113,920	8,200,360	410,018	12,340	397,678	418,608	20,930	125,583
62	SUTIKNO		15,433,290	8,487,040	424,352	13,417	410,935	432,563	21,628	129,769
63	SUTOMO		19,169,160	12,044,020	602,201	12,921	589,280	620,295	31,015	186,083
64	SUPARTINI		20,543,060	16,144,440	807,222	89,621	717,601	755,369	37,768	226,611
65	JAROT SUJIWANTONO		17,128,230	10,146,220	507,311	10,466	496,845	522,995	26,150	156,893
66	SURADI		17,049,230	10,054,960	502,748	11,530	491,218	517,072	25,854	155,121
67	SUKYAN		22,872,400	15,554,160	777,708	13,459	764,249	804,473	40,224	241,342
68	SASIONO		16,283,020	10,769,500	538,475	47,418	491,057	516,902	25,845	155,071
69	HASAN		19,510,030	12,361,260	618,063	13,253	604,810	636,642	31,832	190,993
70	RAHMAN		15,137,640	8,223,280	411,164	12,372	398,792	419,781	20,989	125,934

Perhitungan Gross Up Pada karyawan dengan Penghasilan Kena Pajak sampai dengan Rp 25.000.000,00 pertahun.

No. URUT	NAMA	NPWP	PENGHASILAN BRUTO	PKP	Tarif 5%	PPh PASAL 21 DITANGGUNG PEMERINTAH	PPh PASAL 21 TERUTANG	Tunjangan Pajak	Tambahan Biaya atas Gross Up	Penghematan PPh Badan
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
71	KASIMAN EFFENDI		18,613,620	11,488,040	574,402	14,557	559,845	589,311	29,466	176,793
72	SUJONO		21,476,770	14,219,720	710,986	12,396	698,590	735,358	36,768	220,607
73	MUJIANTO		24,265,210	18,428,100	921,405	94,221	827,184	870,720	43,536	261,216
74	WASINTO		16,853,420	9,866,540	493,327	11,608	481,719	507,073	25,354	152,122
75	TARSAN		15,031,780	9,606,540	480,327	45,502	434,825	457,711	22,886	137,313
76	MARSUB		19,343,470	12,223,740	611,187	12,264	598,923	630,445	31,522	189,134
77	SUHARTO		14,806,160	7,960,480	398,024	9,571	388,453	408,898	20,445	122,669
78	SUHARTO		20,214,390	14,466,840	723,342	49,578	673,764	709,225	35,461	212,768
79	SONADI		17,702,360	10,650,300	532,515	13,043	519,472	546,813	27,341	164,044
80	ROHADI		21,548,730	14,317,060	715,853	12,354	703,499	740,525	37,026	222,158
81	SYUKUR		20,489,760	13,270,540	663,527	14,548	648,979	683,136	34,157	204,941
82	SUNARYO HADIONO		15,408,790	8,461,300	423,065	13,535	409,530	431,084	21,554	129,325
83	MISNAMO		15,961,170	10,440,020	522,001	48,781	473,220	498,126	24,906	149,438
84	SUPENO		18,163,050	11,076,540	553,827	13,681	540,146	568,575	28,429	170,572
85	ENANIK		17,990,550	10,924,380	546,219	12,973	533,246	561,312	28,066	168,393
86	ISMAIL		17,286,970	10,221,480	511,074	14,896	496,178	522,293	26,115	156,688
87	MATARI		24,169,140	16,795,980	839,799	12,921	826,878	870,398	43,520	261,119
88	NAPTI		14,913,490	8,033,020	401,651	10,976	390,675	411,237	20,562	123,371
89	SUPARMI		16,318,630	12,233,140	611,657	84,101	527,556	555,322	27,766	166,597
90	SENE DIN		21,225,420	13,972,220	698,611	14,396	684,215	720,226	36,011	216,068
91	ALI		20,760,290	13,531,360	676,568	14,245	662,323	697,182	34,859	209,155
92	MOCHTAR		15,138,610	8,256,120	412,806	10,801	402,005	423,163	21,158	126,949
93	SAMSONO		23,687,750	16,053,420	802,671	32,652	770,019	810,546	40,527	243,164
94	BUSRI		15,081,640	8,166,700	408,335	12,714	395,621	416,443	20,822	124,933
95	RUSTAM		17,928,340	10,881,480	544,074	12,149	531,925	559,921	27,996	167,976
96	SUHARTONO		21,402,120	15,576,140	778,807	50,610	728,197	766,523	38,326	229,957
97	CHOJIN		21,611,310	14,359,740	717,987	13,263	704,724	741,815	37,091	222,544
98	TIPUN HANDAYANI		23,011,470	15,654,440	782,722	15,184	767,538	807,935	40,397	242,380
99	SUGIONO		18,191,290	11,126,040	556,302	12,433	543,869	572,494	28,625	171,748
100	SANIMIN		18,182,000	11,129,160	556,458	11,675	544,783	573,456	28,673	172,037
101	SUHADI		16,963,210	11,377,640	568,882	49,530	519,352	546,686	27,334	164,006
102	S.TADJIR		21,363,080	15,574,840	778,742	48,671	730,071	768,496	38,425	230,549
103	NEMO		14,906,090	8,023,200	401,160	11,154	390,006	410,533	20,527	123,160
104	SUDITO		14,451,310	7,560,460	378,023	13,116	364,907	384,113	19,206	115,234
105	M. KASERAN		15,273,600	9,805,840	490,292	47,746	442,546	465,838	23,292	139,751

Perhitungan Gross Up Pada karyawan dengan Penghasilan Kena Pajak sampai dengan Rp 25.000.000,00 pertahun.

No. URUT	NAMA	NPWP	PENGHASILAN BRUTO	PKP	Tarif 5%	PPh PASAL 21 DITANGGUNG PEMERINTAH	PPh PASAL 21 TERUTANG	Tunjangan Pajak	Tambahan Biaya atas Gross Up	Penghematan PPh Badan
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
106	DARSAN		15,071,720	9,630,180	481,509	46,833	434,676	457,554	22,878	137,266
107	ACHMAD GANI		22,211,680	14,972,920	748,646	10,863	737,783	776,614	38,831	232,984
108	GATOT LELONO		19,617,230	12,452,280	622,614	13,971	608,643	640,677	32,034	192,203
109	MARYONO		20,975,520	13,564,280	678,214	23,633	654,581	689,033	34,452	206,710
110	TIMBUL SUPRATMAN		17,117,610	10,131,580	506,579	11,001	495,578	521,661	26,083	156,498
111	MARHATIP		15,487,230	8,570,820	428,541	11,694	416,847	438,786	21,939	131,636
112	HASYIM		17,875,510	10,850,960	542,548	11,005	531,543	559,519	27,976	167,856
113	SUPRIYADI		14,143,000	7,279,460	363,973	12,471	351,502	370,002	18,500	111,001
114	MOCH. SAID		22,993,960	15,685,120	784,256	12,621	771,635	812,247	40,612	243,674
115	SELAMT		14,006,830	7,183,960	359,198	10,339	348,859	367,220	18,361	110,166
116	SYAMSURI		19,413,510	12,302,200	615,110	11,417	603,693	635,466	31,773	190,640
117	MARDJU		21,332,880	14,088,280	704,414	13,640	690,774	727,131	36,357	218,139
118	ACHMAD		22,480,139	15,181,040	759,052	13,484	745,568	784,808	39,240	235,443
119	BAMBANG HARIYONO		18,310,930	12,692,760	634,638	47,494	587,144	618,046	30,902	185,414
120	MARKUWI		14,584,440	9,151,020	457,551	47,791	409,760	431,326	21,566	129,398
121	SUTOMO		15,854,420	10,378,800	518,940	46,578	472,362	497,223	24,861	149,167
122	DARSONO		19,595,740	12,470,140	623,507	11,839	611,668	643,861	32,193	193,158
123	SULIHAN		13,302,680	7,941,540	397,077	47,079	349,998	368,419	18,421	110,526
124	MISTAR		16,611,380	9,610,600	480,530	13,166	467,364	491,962	24,598	147,589
125	BUKAS		24,561,060	17,065,760	853,288	17,405	835,883	879,877	43,994	263,963
126	BRAHIM		22,959,920	15,662,680	783,134	12,044	771,090	811,674	40,584	243,502
127	SUDJONO		16,006,920	10,497,120	524,856	47,582	477,274	502,394	25,120	150,718
128	DJUSIN		15,853,060	8,938,420	446,921	10,177	436,744	459,731	22,987	137,919
129	SUWARTO		22,776,680	15,490,060	774,503	11,874	762,629	802,767	40,138	240,830
130	SUHARTO		20,098,630	14,378,340	718,917	48,415	670,502	705,792	35,290	211,737
131	MUALIM ACHMAD ALI		17,286,760	10,289,200	514,460	11,019	503,441	529,938	26,497	158,981
132	SUNARYO		20,767,260	13,598,000	679,900	11,071	668,829	704,031	35,202	211,209
133	PURNOMO SIDIK		18,346,640	11,279,780	563,989	12,100	551,889	580,936	29,047	174,261
134	THUARI		23,944,640	17,932,940	896,647	53,783	842,864	887,225	44,361	266,168
135	ALIMAN		17,552,610	10,550,600	527,530	10,353	517,177	544,397	27,220	163,319
136	MISTARI		19,719,600	12,600,940	630,047	11,187	618,860	651,432	32,572	195,429
137	AMANTO		21,835,500	16,048,480	802,424	47,326	755,098	794,840	39,742	238,452
138	SUHANTO		22,301,880	15,023,660	751,183	12,677	738,506	777,375	38,869	233,212
139	ABDULLAH		14,928,770	8,062,020	403,101	10,327	392,774	413,446	20,672	124,034
140	MAWAT		20,268,610	13,103,100	655,155	12,238	642,917	676,755	33,838	203,026

Perhitungan Gross Up Pada karyawan dengan Penghasilan Kena Pajak sampai dengan Rp 25.000.000,00 pertahun.

No. URUT	NAMA	NPWP	PENGHASILAN BRUTO	PKP	Tarif 5%	PPh PASAL 21 DITANGGUNG PEMERINTAH	PPh PASAL 21 TERUTANG	Tunjangan Pajak	Tambahan Biaya atas Gross Up	Penghematan PPh Badan
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
141	SALIM		14,218,790	7,388,240	369,412	10,460	358,952	377,844	18,892	113,353
142	BAMBANG SUHARIYANTO		15,576,100	10,654,820	532,741	11,717	521,024	548,446	27,422	164,534
143	HARIYANTO		15,166,350	8,242,660	412,133	12,878	399,255	420,268	21,013	126,081
144	WADJIB		14,785,830	7,909,000	395,450	11,450	384,000	404,211	20,211	121,263
145	SULAIMAN		14,019,440	7,186,780	359,339	10,945	348,394	366,731	18,337	110,019
146	SUDJAHRI		19,471,350	12,326,300	616,315	12,992	603,323	635,077	31,754	190,523
147	DJUMALI		18,723,420	13,097,940	654,897	47,004	607,893	639,887	31,994	191,966
148	DJUKI		21,400,680	15,278,540	763,927	68,638	695,289	731,883	36,594	219,565
149	SADJI HARIYANTO		21,244,430	14,001,780	700,089	13,662	686,427	722,555	36,128	216,766
150	BUDI PRAYITNO		22,762,010	16,894,880	844,744	49,047	795,697	837,576	41,879	251,273
151	BAHRAN		16,057,740	10,589,800	529,490	45,611	483,879	509,346	25,467	152,804
152	ADAM		23,935,560	16,569,520	828,476	13,149	815,327	858,239	42,912	257,472
153	SUTOMO		21,423,300	14,213,780	710,689	11,494	699,195	735,995	36,800	220,798
154	SITI RUKAYAH		14,500,410	7,638,500	381,925	11,395	370,530	390,032	19,502	117,009
155	MULYADI		16,524,850	9,537,700	476,885	12,716	464,169	488,599	24,430	146,580
156	ACHMAD		19,749,990	12,599,320	629,966	12,706	617,260	649,747	32,487	194,924
157	SULIADI		22,695,070	15,428,560	771,428	11,038	760,390	800,411	40,021	240,123
158	SUKAR		21,413,600	14,165,800	708,290	13,594	694,696	731,259	36,563	219,378
159	SANAWI		13,844,600	9,921,160	496,058	81,792	414,266	436,069	21,803	130,821
160	HARIYANTO		17,792,030	10,746,960	537,348	12,106	525,239	552,883	27,644	165,865
161	SENENTO		16,004,340	9,064,960	453,248	11,488	441,760	465,011	23,251	139,503
162	SUHEH		14,331,580	7,493,000	374,650	10,465	364,185	383,353	19,168	115,006
163	AGUSNO		20,956,300	13,746,900	687,345	12,752	674,593	710,098	35,505	213,029
164	MUSTOFA		18,037,690	11,027,020	551,351	9,524	541,827	570,344	28,517	171,103
165	SUWIDJININGSIH		22,364,000	17,886,940	894,347	88,938	805,409	847,799	42,390	254,340
166	NG. SUHARDI		20,461,600	13,249,620	662,481	12,149	650,332	684,560	34,228	205,368
167	BAWON		16,875,460	9,885,700	494,285	11,907	482,378	507,766	25,388	152,330
168	HERI		15,401,980	8,487,940	424,397	11,718	412,679	434,399	21,720	130,320
169	RACHMAD WAHYUDI		17,620,700	10,628,920	531,446	9,999	521,447	548,892	27,445	164,667
170	DULI		22,080,040	14,819,520	740,976	8,572	732,404	770,952	38,548	231,285
171	MISNADIN		16,523,130	9,565,360	478,268	11,031	467,237	491,828	24,591	147,549
172	BEBUN		15,131,630	8,230,180	411,509	11,796	399,713	420,751	21,038	126,225
173	SAMIRAN		18,231,540	11,187,940	559,397	11,112	548,285	577,142	28,857	173,143
174	MAT		17,782,700	10,748,140	537,407	11,827	525,580	553,242	27,662	165,973
175	NGATEMIN		19,958,570	12,820,680	641,034	11,581	629,453	662,582	33,129	198,775

Perhitungan Gross Up Pada karyawan dengan Penghasilan Kena Pajak sampai dengan Rp 25.000.000,00 pertahun.

No. URUT	NAMA	NPWP	PENGHASILAN BRUTO	PKP	Tarif 5%	PPh PASAL 21 DITANGGUNG PEMERINTAH	PPh PASAL 21 TERUTANG	Tunjangan Pajak	Tambahan Biaya atas Gross Up	Penghematan PPh Badan
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
176	SUPARLAN		21,851,230	16,046,980	802,349	48,137	754,212	793,907	39,695	238,172
177	MISNADI		14,268,770	7,473,640	373,682	7,815	365,867	385,123	19,256	115,537
178	USMAN		13,359,560	6,397,540	319,877	997	318,880	335,663	16,783	100,699
179	TOSAT		15,583,820	8,671,040	433,552	11,196	422,356	444,585	22,229	133,376
180	DWI AGUS SETIAWAN		18,991,500	11,915,500	595,775	10,848	584,927	615,713	30,786	184,714
181	WAGIONO		22,218,620	14,918,120	745,906	14,268	731,638	770,145	38,507	231,044
182	YUNARDI		17,571,040	10,579,800	528,990	10,104	518,886	546,196	27,310	163,859
183	MALI		15,740,160	8,841,920	442,096	9,840	432,256	455,006	22,750	136,502
184	HERMAN ADJIES.SH		26,552,960	21,278,620	1,063,931	122,882	941,049	990,578	49,529	297,173
185	YUSUF		21,046,790	13,861,980	693,099	11,176	681,923	717,814	35,891	215,344
186	MUSBAHUL ARIFIN		15,955,080	9,015,240	450,762	11,676	439,086	462,196	23,110	138,659
187	SATRIYO		16,679,780	11,186,700	559,335	45,526	513,809	540,852	27,043	162,255
188	SUHERI		13,950,080	7,143,120	357,156	9,585	347,571	365,864	18,293	109,759
189	PAITO		16,999,190	11,439,000	571,950	47,314	524,636	552,248	27,612	165,675
190	AMAT		14,104,390	7,255,420	362,771	11,787	350,984	369,457	18,473	110,837
191	SYAHRAN		13,546,700	6,757,120	337,856	9,987	327,869	345,125	17,256	103,538
192	BAHRAWI		21,552,380	14,317,880	715,894	12,498	703,396	740,417	37,021	222,125
193	SUMINI		13,578,230	9,621,720	481,086	84,431	396,655	417,532	20,877	125,259
194	SUGIARTO		15,296,820	8,402,960	420,148	10,648	409,500	431,053	21,553	129,316
195	SUGIYONO		13,214,190	6,461,500	323,075	8,895	314,180	330,716	16,536	99,215
196	NYOTO		20,112,950	12,970,540	648,527	11,259	637,268	670,808	33,540	201,243
197	SURAT		15,534,390	8,622,200	431,110	11,289	419,821	441,917	22,096	132,575
198	TOARI		22,541,830	17,530,400	876,520	126,443	750,077	789,555	39,478	236,866
199	PURWANI		15,723,800	11,718,280	585,914	81,246	504,668	531,229	26,561	159,369
200	ISMAIL		14,174,550	7,379,620	368,981	8,461	360,520	379,495	18,975	113,848
201	SUNARI		21,380,400	14,182,440	709,122	10,984	698,138	734,882	36,744	220,465
202	BUDIONO		17,247,590	10,272,860	513,643	9,993	503,650	530,158	26,508	159,047
203	SUDJONO		14,995,790	8,138,280	406,914	9,835	397,079	417,978	20,899	125,393
204	IR. BASUKI DJAMANSYAH		22,444,440	14,829,820	741,491	41,133	700,358	737,219	36,861	221,166
205	IR. DIDIK OKTARIYANTO		22,529,440	14,910,560	745,528	32,583	712,945	750,468	37,523	225,141
206	RUSMINI		13,737,170	9,826,160	491,308	81,642	409,666	431,227	21,561	129,368
207	SAPIK		16,024,340	9,129,520	456,476	8,938	447,538	471,093	23,555	141,328
208	NANANG KURNIANTO		13,467,770	9,562,340	478,117	82,069	396,048	416,893	20,845	125,068
209	HARI AMAN		17,840,940	10,828,020	541,401	10,547	530,854	558,794	27,940	167,638
210	ABDUL RAHIM		14,933,220	8,073,220	403,661	9,906	393,755	414,479	20,724	124,344

Perhitungan Gross Up Pada karyawan dengan Penghasilan Kena Pajak sampai dengan Rp 25.000.000,00 pertahun.

No. URUT	NAMA	NPWP	PENGHASILAN BRUTO	PKP	Tarif 5%	PPh PASAL 21 DITANGGUNG PEMERINTAH	PPh PASAL 21 TERUTANG	Tunjangan Pajak	Tambahan Biaya atas Gross Up	Penghematan PPh Badan
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
211	SULAIMAN		14,593,350	7,751,640	387,582	10,069	377,513	397,382	19,869	119,215
212	AGUS HARIYANTO		22,869,050	15,563,120	778,156	12,695	765,461	805,748	40,287	241,725
213	PRIONO		16,858,530	11,300,080	565,004	48,424	516,580	543,768	27,188	163,131
214	LULUK KUSMIATI		17,293,000	13,190,240	659,512	82,398	577,114	607,488	30,374	182,247
215	KUSNADI		19,072,600	11,990,040	599,502	10,984	588,518	619,493	30,975	185,848
216	SUKARTONO		18,209,290	11,188,000	559,400	9,586	549,814	578,752	28,938	173,625
217	MUSTOFA		17,588,440	10,580,340	529,017	10,970	518,047	545,313	27,266	163,594
218	ABDULLAH HADI WIDJAYA		18,004,550	10,979,920	548,996	10,739	538,257	566,586	28,329	169,976
219	KASIANI		14,083,270	7,269,000	363,450	9,917	353,533	372,140	18,607	111,642
220	SATIMAN		14,141,190	7,334,300	366,715	9,274	357,441	376,254	18,813	112,876
221	SALEHAN		17,999,160	10,971,820	548,591	10,803	537,788	566,093	28,305	169,828
222	SUPARDI		13,999,220	8,652,560	432,628	44,481	388,147	408,576	20,429	122,573
223	HASAN		14,065,580	7,258,200	362,910	9,639	353,271	371,864	18,593	111,559
224	ASARI		14,179,940	7,364,560	368,228	9,762	358,466	377,333	18,867	113,200
225	SOEBADAHA		16,465,130	12,415,440	620,772	81,720	539,052	567,423	28,371	170,227
226	LEHARTONO		17,280,650	10,301,420	515,071	10,240	504,831	531,401	26,570	159,420
227	SUMITRO GANI K.		17,674,490	12,085,560	604,278	47,865	556,413	585,698	29,285	175,709
228	SUHUT		14,289,310	10,361,600	518,080	80,963	437,117	460,123	23,006	138,037
229	SUHARTONO		18,443,970	12,858,880	642,944	45,438	597,506	628,954	31,448	188,686
230	HADI		13,954,830	7,147,280	357,364	9,948	347,416	365,701	18,285	109,710
231	MISNALI		16,196,200	10,731,040	536,552	45,031	491,521	517,391	25,870	155,217
232	BESAR SANTOSO		20,279,190	13,159,040	657,952	9,707	648,245	682,363	34,118	204,709
233	MOHAMMAD CHAMIM		15,843,550	8,888,600	444,430	12,817	431,613	454,329	22,716	136,299
234	ALLAILY DAMAYANTI		14,118,410	8,669,840	433,492	48,566	384,926	405,185	20,259	121,556
235	BAMBANG SUTEJO		20,097,220	12,983,160	649,158	10,271	638,887	672,513	33,626	201,754
236	MASHURI		19,036,740	13,363,860	668,193	48,723	619,470	652,074	32,604	195,622
237	JUMARI		23,323,120	15,967,960	798,398	14,238	784,160	825,432	41,272	247,629
238	JUMA'ATI		15,115,690	11,125,060	556,253	82,221	474,032	498,981	24,949	149,694
239	NUR HAYATI		16,301,340	4,802,140	240,107	46,676	193,431	203,612	10,181	61,083
240	SOFIAN SIAGA		18,872,650	14,624,220	731,211	85,478	645,733	679,719	33,986	203,916
241	SENELI		17,388,550	10,405,120	520,256	10,128	510,128	536,977	26,849	161,093
242	SAFARI		17,512,880	10,502,540	525,127	11,296	513,831	540,875	27,044	162,262
243	SUDIYONO		19,469,190	13,824,740	691,237	46,013	645,224	679,183	33,959	203,755
244	HARSONO		16,707,370	9,755,000	487,750	10,338	477,412	502,539	25,127	150,762
245	HERIYANTO		16,296,020	9,372,020	468,601	9,915	458,686	482,827	24,141	144,848

Perhitungan Gross Up Pada karyawan dengan Penghasilan Kena Pajak sampai dengan Rp 25.000.000,00 pertahun.

No. URUT	NAMA	NPWP	PENGHASILAN BRUTO	PKP	Tarif 5%	PPh PASAL 21 DITANGGUNG PEMERINTAH	PPh PASAL 21 TERUTANG	Tunjangan Pajak	Tambahan Biaya atas Gross Up	Penghematan PPh Badan
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
246	AGUS SUJONO		17,396,270	10,407,660	520,383	10,293	510,090	536,937	26,847	161,081
247	MUALI		13,804,930	7,012,980	350,649	9,419	341,230	359,189	17,959	107,757
248	ISYONO		16,717,100	12,624,120	631,206	83,309	547,897	576,734	28,837	173,020
249	SULI EKO HARIYANTO		15,035,450	8,200,300	410,015	8,473	401,542	422,676	21,134	126,803
250	BAMBANG SUGIANTO		16,270,570	9,351,680	467,584	9,616	457,968	482,072	24,104	144,621
251	BAMBANG MANOENBOWO		17,554,990	10,547,880	527,394	11,007	516,387	543,565	27,178	163,070
252	SAHAR		18,289,540	12,705,720	635,286	45,923	589,363	620,382	31,019	186,115
253	SLAMET AMPERAYANTO		16,189,920	12,181,620	609,081	80,143	528,938	556,777	27,839	167,033
254	SUDARSONO		17,184,510	10,211,280	510,564	10,175	500,389	526,725	26,336	158,018
255	SAGI		15,116,540	8,268,760	413,438	8,981	404,457	425,744	21,287	127,723
256	PUDJI WIDODO		13,516,820	8,202,940	410,147	43,555	366,592	385,886	19,294	115,765
257	AGUS KUSNANDAR		18,730,830	11,679,020	583,951	10,243	573,708	603,903	30,195	181,171
258	JONO		20,403,500	13,265,280	663,264	10,394	652,870	687,232	34,362	206,169
259	M. TOHIR		13,370,040	6,618,140	330,907	8,518	322,389	339,357	16,968	101,807
260	SUHARTO		15,621,770	8,735,180	436,759	9,715	427,044	449,520	22,476	134,856
261	HOLILI		20,059,280	12,924,380	646,219	11,147	635,072	668,497	33,425	200,549
262	NEXI WIDIUTAMI		14,409,910	10,472,220	523,611	79,797	443,814	467,173	23,359	140,152
263	BUDI SUPRABOWO		18,038,290	12,414,820	620,741	48,009	572,732	602,876	30,144	180,863
264	NUR SAIDAH		16,107,100	9,206,700	460,335	7,645	452,690	476,516	23,826	142,955
265	WINDA WAHYULIANTIN		18,620,970	14,486,220	724,311	80,534	643,777	677,660	33,883	203,299
266	MOCH SUKRI		18,109,210	11,073,840	553,692	11,036	542,656	571,217	28,561	171,365
267	MUJIANTO		13,558,040	6,788,840	339,442	8,683	330,759	348,167	17,408	104,450
268	TARIP		17,750,070	10,751,080	537,554	10,039	527,515	555,279	27,764	166,584
269	KASLAN		13,682,440	6,888,880	344,444	9,836	334,608	352,219	17,611	105,666
270	SAMIK		13,616,090	8,281,680	414,084	44,938	369,146	388,575	19,429	116,572
271	MUHAMMAD		16,249,330	9,334,720	466,736	9,488	457,248	481,314	24,066	144,394
272	JAELANI		15,437,950	8,580,620	429,031	8,542	420,489	442,620	22,131	132,786
273	MASHURUJI		14,476,950	9,095,460	454,773	45,289	409,484	431,036	21,552	129,311
274	HARIYANTO		18,269,870	11,250,080	562,504	9,757	552,747	581,839	29,092	174,552
275	ABD. JALIL		13,220,380	6,474,120	323,706	8,375	315,331	331,927	16,596	99,578
276	ROMLI		15,029,310	8,173,360	408,668	9,615	399,053	420,056	21,003	126,017
277	ABD. ROCHIM		16,183,860	9,283,720	464,186	9,006	455,180	479,137	23,957	143,741
278	ASMAD		13,911,200	7,120,260	356,013	8,989	347,024	365,288	18,264	109,587
279	WIJI MULYONO		17,894,760	10,894,420	544,721	9,720	535,001	563,159	28,158	168,948
280	RAKHMAD		15,982,640	9,087,440	454,372	9,203	445,169	468,599	23,430	140,580

Perhitungan Gross Up Pada karyawan dengan Penghasilan Kena Pajak sampai dengan Rp 25.000.000,00 pertahun.

No. URUT	NAMA	NPWP	PENGHASILAN BRUTO	PKP	Tarif 5%	PPh PASAL 21 DITANGGUNG PEMERINTAH	PPh PASAL 21 TERUTANG	Tunjangan Pajak	Tambahan Biaya atas Gross Up	Penghematan PPh Badan
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
281	AGUS HARIONO		17,331,620	10,366,640	518,332	8,884	509,448	536,261	26,813	160,878
282	BURI		16,485,640	9,563,820	478,191	9,283	468,908	493,587	24,679	148,076
283	NUR SUMITRO		24,486,810	16,800,020	840,001	29,893	810,108	852,745	42,637	255,824
284	DJOKO SULISTYO BUDI		23,782,230	16,167,820	808,391	30,703	777,688	818,619	40,931	245,586
285	KELANTULLAH		19,037,440	11,778,660	588,933	21,123	567,810	597,695	29,885	179,308
286	RIKSA YUSTIANA		13,548,240	6,723,180	336,159	12,231	323,928	340,977	17,049	102,293
287	WIRAWAN ADI SASONGKO		23,427,800	14,238,660	711,933	1,384	710,549	747,946	37,397	224,384
288	YUDO HARIYADI		17,477,720	10,448,440	522,422	12,418	510,004	536,846	26,842	161,054
289	M. RINCA SETIAWAN		22,940,390	15,015,780	750,789	13,620	737,169	775,967	38,798	232,790
290	NAWARDI		14,265,640	7,474,200	373,710	8,023	365,687	384,934	19,247	115,480
291	ACHMAD HANAFIA		15,919,340	7,134,780	356,739	13,133	343,606	361,691	18,085	108,507
292	ILYAS		15,697,080	8,816,820	440,841	9,168	431,673	454,393	22,720	136,318
293	TINES		17,000,970	10,056,120	502,806	9,047	493,759	519,746	25,987	155,924
294	YUSUF H.C		14,598,460	9,226,940	461,347	44,420	416,927	438,871	21,944	131,661
295	SUGENG HARTONO		17,769,820	10,823,900	541,195	8,485	532,710	560,747	28,037	168,224
296	PAIDI HADI SISWANTO		13,629,040	6,855,780	342,789	8,973	333,816	351,385	17,569	105,416
297	A.FAUZAN		14,140,050	7,329,840	366,492	9,545	356,947	375,734	18,787	112,720
298	SUDARMONO		18,262,620	11,255,640	562,782	9,083	553,699	582,841	29,142	174,852
299	DADAK YONIUS C.		17,021,960	10,068,320	503,416	9,509	493,907	519,902	25,995	155,971
300	ABDUL HALIM		17,029,510	10,073,040	503,652	9,688	493,964	519,962	25,998	155,989
301	EDI HENDRA PRATIKA		17,785,720	10,795,040	539,752	9,493	530,259	558,167	27,908	167,450
302	SUGENG		18,071,340	11,062,180	553,109	9,720	543,389	571,988	28,599	171,597
303	SATURI		15,273,380	8,404,120	420,206	9,674	410,532	432,139	21,607	129,642
304	SUGENG PURWANTO		18,733,940	13,105,240	655,262	47,150	608,112	640,118	32,006	192,035
305	RUSLAN ABDUL GANI		17,096,060	10,140,460	507,023	9,460	497,563	523,751	26,188	157,125
306	MAHMUD		19,693,970	12,608,180	630,409	9,386	621,023	653,708	32,685	196,113
307	RAFIUD RAUF		13,877,580	7,090,160	354,508	8,979	345,529	363,715	18,186	109,114
308	KASIYONO		14,293,790	7,475,760	373,788	9,598	364,190	383,358	19,168	115,007
309	MOCH. ARIFIN		15,200,090	8,332,540	416,627	9,688	406,939	428,357	21,418	128,507
310	SUDARMADI		18,337,190	11,317,940	565,897	9,501	556,396	585,680	29,284	175,704
311	EFIEN HERYANTO		18,940,500	11,858,380	592,919	11,199	581,720	612,337	30,617	183,701
312	AGUS MINARDI		16,094,820	9,145,980	457,299	11,703	445,596	469,048	23,452	140,715
313	MOCH. JASULI		19,026,090	11,917,880	595,894	12,499	583,395	614,100	30,705	184,230
314	PAIDI		18,072,670	12,499,320	624,966	45,943	579,023	609,498	30,475	182,849
315	SANAJI		13,966,140	7,174,600	358,730	8,658	350,072	368,497	18,425	110,549

Perhitungan Gross Up Pada karyawan dengan Penghasilan Kena Pajak sampai dengan Rp 25.000.000,00 pertahun.

No. URUT	NAMA	NPWP	PENGHASILAN BRUTO	PKP	Tarif 5%	PPh PASAL 21 DITANGGUNG PEMERINTAH	PPh PASAL 21 TERUTANG	Tunjangan Pajak	Tambahan Biaya atas Gross Up	Penghematan PPh Badan
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
316	NAMIN SUPRI		16,946,030	9,988,180	499,409	9,757	489,652	515,423	25,771	154,627
317	MAISUNA		14,290,900	10,364,320	518,216	80,942	437,274	460,288	23,014	138,087
318	SAMURI		19,732,540	14,105,520	705,276	44,270	661,006	695,796	34,790	208,739
319	DIDIK CHAERI NURDI		21,419,340	14,261,980	713,099	8,680	704,419	741,494	37,075	222,448
320	IKADESI SUKMAWATI		18,280,690	14,078,660	703,933	84,939	618,994	651,573	32,579	195,472
321	HADI PRANOTO		17,047,130	10,106,580	505,329	8,778	496,551	522,685	26,134	156,806
322	SUHARTONO		18,862,600	11,792,280	589,614	10,890	578,724	609,183	30,459	182,755
323	ABDUL ROSIDI		16,776,000	9,835,800	491,790	9,968	481,822	507,181	25,359	152,154
324	NAWAWI		13,812,990	7,030,540	351,527	8,973	342,554	360,583	18,029	108,175
325	BUARI		15,726,850	8,837,600	441,880	9,528	432,352	455,107	22,755	136,532
326	SUBRIADI		17,144,690	10,196,260	509,813	8,590	501,223	527,603	26,380	158,281
327	SUPARMAN		16,443,140	9,526,780	476,339	9,103	467,236	491,827	24,591	147,548
328	MISDIANTORO		13,763,610	6,993,820	349,691	8,208	341,483	359,456	17,973	107,837
329	KARTOMO		14,797,320	7,959,120	397,956	9,327	388,629	409,083	20,454	122,725
330	SUPARMAN		14,262,500	7,458,780	372,939	8,908	364,031	383,191	19,160	114,957
331	MAHRUS		16,890,210	9,955,100	497,755	8,908	488,847	514,576	25,729	154,373
332	KUNTOWARNO		14,900,850	9,508,200	475,410	44,702	430,708	453,377	22,669	136,013
333	ASIN		13,678,580	6,922,060	346,103	7,603	338,500	356,316	17,816	106,895
334	HASAN		13,602,510	8,292,180	414,609	43,721	370,888	390,408	19,520	117,123
335	MUHAMMAD		18,874,230	11,844,120	592,206	8,680	583,526	614,238	30,712	184,271
336	NUR SALIM		15,393,870	8,532,380	426,619	8,973	417,646	439,627	21,981	131,888
337	ARIF RAHMAN HAKIM		14,250,100	7,457,200	372,860	8,355	364,505	383,689	19,184	115,107
338	SAIFUL BAHRI		19,297,450	12,235,980	611,799	9,233	602,566	634,280	31,714	190,284
339	HARTONO		16,556,960	9,636,720	481,836	9,005	472,831	497,717	24,886	149,315
340	ABDUL GUNTUR HANI		13,888,380	8,544,560	427,228	44,843	382,385	402,511	20,126	120,753
341	SLAMET HARIONO		14,210,080	10,290,080	514,504	80,384	434,120	456,968	22,848	137,091
342	BAIHAKI		13,894,010	7,095,720	354,786	9,475	345,311	363,485	18,174	109,046
343	BAMBANG EKO M.		14,888,960	8,055,720	402,786	8,723	394,063	414,803	20,740	124,441
344	SYAMSUDIN		15,359,880	8,492,640	424,632	9,196	415,436	437,301	21,865	131,190
345	SUGIRI		15,663,940	8,784,440	439,222	9,216	430,006	452,638	22,632	135,791
346	JUALI		14,749,080	9,370,020	468,501	44,420	424,081	446,401	22,320	133,920
347	AGUS KURNIAWAN		16,591,540	9,641,360	482,068	10,533	471,535	496,353	24,818	148,906
348	IPEDI		15,981,010	10,546,360	527,318	44,012	483,306	508,743	25,437	152,623
349	NEMAN		18,180,010	11,173,800	558,690	9,221	549,469	578,388	28,919	173,517
350	M. TOHIR		14,857,600	8,023,740	401,187	8,841	392,346	412,996	20,650	123,899

Perhitungan Gross Up Pada karyawan dengan Penghasilan Kena Pajak sampai dengan Rp 25.000.000,00 pertahun.

No. URUT	NAMA	NPWP	PENGHASILAN BRUTO	PKP	Tarif 5%	PPh PASAL 21 DITANGGUNG PEMERINTAH	PPh PASAL 21 TERUTANG	Tunjangan Pajak	Tambahan Biaya atas Gross Up	Penghematan PPh Badan
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
386	BIMA FINANTO		22,939,110	17,056,760	852,838	53,793	799,045	841,100	42,055	252,330
387	M. SYAIFULLAH		22,876,160	16,457,900	822,895	53,784	769,111	809,591	40,480	242,877
388	BUDI MURTIONO		23,129,550	18,692,080	934,604	88,895	845,709	890,220	44,511	267,066
389	FAUZAN MUCHLIS		19,262,730	13,574,600	678,730	53,213	625,517	658,439	32,922	197,532
390	SUPIATI		13,189,830	9,327,060	466,353	80,298	386,055	406,374	20,319	121,912
391	SAMSUL SONI		16,479,750	9,562,680	478,134	7,680	470,454	495,215	24,761	148,564
392	GATOT ENDRO PURNOMO		17,840,590	10,863,580	543,179	8,389	534,790	562,937	28,147	168,881
393	BAMBANG HERMANTO		16,131,460	9,233,080	461,654	8,885	452,769	476,599	23,830	142,980
394	AKHMAD YANI		13,158,510	6,403,740	320,187	9,246	310,941	327,306	16,365	98,192
395	KASI		14,761,000	10,820,060	541,003	80,447	460,556	484,796	24,240	145,439
396	SLAMET		13,435,740	6,672,960	333,648	8,929	324,719	341,809	17,090	102,543
397	ASMAN		14,594,190	7,781,080	389,054	8,347	380,707	400,744	20,037	120,223
398	AGUS HARIYANTO		15,424,480	8,548,260	427,413	9,688	417,725	439,711	21,986	131,913
399	SUGIONO		17,190,302	10,210,180	510,509	10,533	499,976	526,291	26,315	157,887
400	NEWAR		13,973,140	7,189,580	359,479	8,599	350,880	369,347	18,467	110,804
401	DULASIM		14,768,830	7,935,580	396,779	9,091	387,688	408,093	20,405	122,428
402	DWI SANTOSO		16,455,390	10,944,820	547,241	46,923	500,318	526,651	26,333	157,995
403	ISMAIL		19,770,170	12,637,660	631,883	11,800	620,083	652,719	32,636	195,816
404	SUKIRMAN		14,671,900	9,300,900	465,045	44,151	420,894	443,046	22,152	132,914
405	MUZAKI		15,757,460	8,887,380	444,369	8,453	435,916	458,859	22,943	137,658
406	MUSTARI		15,213,720	8,372,640	418,632	8,270	410,362	431,960	21,598	129,588
407	HARIYONO		15,054,250	9,657,540	482,877	44,550	438,327	461,397	23,070	138,419
408	SOLICHIN ABNURIDHO		17,784,340	10,803,320	540,166	8,973	531,193	559,151	27,958	167,745
409	SUTARNO		14,559,710	7,746,520	387,326	8,401	378,925	398,868	19,943	119,661
410	BAMBANG SUTIKNO		14,300,350	7,502,540	375,127	8,187	366,940	386,253	19,313	115,876
411	SAMBANG		14,428,010	7,616,000	380,800	8,908	371,892	391,465	19,573	117,440
412	SUJANTO		13,948,220	7,157,200	357,860	8,938	348,922	367,286	18,364	110,186
413	JOKO SUTRISNO		16,225,650	10,732,560	536,628	46,168	490,460	516,274	25,814	154,882
414	AGUS CAHYONO		16,386,970	9,441,020	472,051	10,809	461,242	485,518	24,276	145,655
415	ABDUL ROHIM		15,282,450	8,418,620	420,931	9,113	411,818	433,493	21,675	130,048
416	IMAM SAFI'I		15,440,300	9,993,680	499,684	46,208	453,476	477,343	23,867	143,203
417	BUNASIN		18,371,490	11,327,520	566,376	10,793	555,583	584,824	29,241	175,447
418	YOHANES IRWANTO		17,001,670	10,086,380	503,319	8,100	495,219	521,283	26,064	156,385
419	SAIFUL RIZAL		15,523,590	8,655,620	432,781	8,929	423,852	446,160	22,308	133,848
420	SUPRIYADI		19,061,910	13,454,020	672,701	45,135	627,566	660,596	33,030	198,179

Perhitungan Gross Up Pada karyawan dengan Penghasilan Kena Pajak sampai dengan Rp 25.000.000,00 pertahun.

No. URUT	NAMA	NPWP	PENGHASILAN BRUTO	PKP	Tarif 5%	PPh PASAL 21 DITANGGUNG PEMERINTAH	PPh PASAL 21 TERUTANG	Tunjangan Pajak	Tambahan Biaya atas Gross Up	Penghematan PPh Badan
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
421	SAMSUL HADI		15,663,130	8,795,380	439,769	8,583	431,186	453,880	22,694	136,164
422	ABDUL MUJIB		14,443,330	9,087,360	454,368	43,956	410,412	432,013	21,601	129,604
423	ROHIM		19,650,960	12,534,620	626,731	11,248	615,483	647,877	32,394	194,363
424	EKO BUDIANTO		21,862,020	16,046,120	802,306	52,870	749,436	788,880	39,444	236,664
425	PRIYO SANTOSO		20,664,170	16,360,160	818,008	88,464	729,544	767,941	38,397	230,382
426	SUDARTO		15,670,600	10,253,280	512,664	43,998	468,666	493,333	24,667	148,000
427	ASRUL PRIBADI		22,063,730	17,460,120	873,006	99,160	773,846	814,575	40,729	244,372
428	AZIZ SHIDQI		16,952,560	11,427,780	571,389	49,296	522,093	549,572	27,479	164,871
429	FRANSISCUS HARI S		20,561,000	16,272,940	813,647	87,765	725,882	764,086	38,204	229,226
430	TEGUH BUDIONO		20,840,830	13,674,580	683,729	10,728	673,001	708,422	35,421	212,527
431	ABDUL ROFIK		16,746,490	11,241,160	562,058	45,760	516,298	543,472	27,174	163,041
432	INDRA DESMAWAN		17,977,460	12,418,380	620,919	45,665	575,254	605,531	30,277	181,659
433	ANDRI SUJATMIKO		18,640,270	11,584,060	579,203	10,728	568,475	598,395	29,920	179,518
434	DADIO NUGROHO		14,198,440	8,776,520	438,826	52,588	386,238	406,566	20,328	121,970
435	PUJI INDRA SURYAWAN		18,531,590	14,376,860	718,843	84,815	634,028	667,398	33,370	200,219
436	AGUS SETIAWAN		24,938,960	20,415,220	1,020,761	88,549	932,212	981,276	49,064	294,383
437	IFANI MULYA A.		13,248,250	9,405,240	470,262	79,124	391,138	411,724	20,586	123,517
438	SUDARSONO		14,684,870	7,859,780	392,989	8,746	384,243	404,466	20,223	121,340
439	SU'AD		13,575,180	6,806,420	340,321	8,875	331,446	348,891	17,445	104,667
440	AKUS		15,812,500	8,924,680	446,234	9,221	437,013	460,014	23,001	138,004
441	ATMARI		15,537,800	8,677,500	433,875	8,432	425,443	447,835	22,392	134,350
442	MARTO		17,127,720	11,648,340	582,417	43,293	539,124	567,499	28,375	170,250
443	SUBAERI		13,920,400	7,134,380	356,719	8,788	347,931	366,243	18,312	109,873
444	MUHAMMAD YUNUS		15,132,300	8,305,480	415,274	7,803	407,471	428,917	21,446	128,675
445	YUNUS WARNO		15,086,420	8,253,500	412,675	8,173	404,502	425,792	21,290	127,737
446	ARI SUMIRAN		13,551,890	6,803,500	340,175	7,753	332,422	349,918	17,496	104,975
447	IRAWAN HENDRA GUNA		18,134,140	14,001,840	700,092	81,720	618,372	650,918	32,546	195,275
448	SANAMO		14,637,170	9,279,320	463,966	43,575	420,391	442,517	22,126	132,755
449	SADAK		13,237,200	6,505,740	325,287	7,770	317,517	334,228	16,711	100,269
450	MOH.RAZAK		13,691,880	9,833,280	491,664	78,925	412,739	434,462	21,723	130,339
451	MISNADI		14,476,190	7,689,380	384,469	7,413	377,056	396,901	19,845	119,070
452	TAMIN		13,356,670	6,615,640	330,782	7,965	322,817	339,807	16,990	101,942
453	IMRON HASBULLAH		13,645,490	6,899,020	344,951	7,478	337,473	355,235	17,762	106,570
454	DIDIN HERWANTORO		15,944,610	9,076,580	453,829	7,794	446,035	469,511	23,476	140,853
455	KARYONO		16,201,300	9,304,240	465,212	9,188	456,024	480,025	24,001	144,008

Perhitungan Gross Up Pada karyawan dengan Penghasilan Kena Pajak sampai dengan Rp 25.000.000,00 pertahun.

No. URUT	NAMA	NPWP	PENGHASILAN BRUTO	PKP	Tarif 5%	PPh PASAL 21 DITANGGUNG PEMERINTAH	PPh PASAL 21 TERUTANG	Tunjangan Pajak	Tambahan Biaya atas Gross Up	Penghematan PPH Badan
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
456	SUHERMAN		15,875,970	8,976,580	448,829	9,720	439,109	462,220	23,111	138,666
457	SARIP WAHYUDI		14,536,250	7,738,040	386,902	7,868	379,034	398,983	19,949	119,695
458	YUNI CHASANAH		13,647,830	9,789,640	489,482	79,023	410,459	432,062	21,603	129,619
459	HASIM ASHARI		13,286,870	8,004,320	400,216	43,153	357,063	375,856	18,793	112,757
460	SUPRIYADI		16,409,740	10,922,460	546,123	45,785	500,338	526,672	26,334	158,001
461	ACHMAD BAIOWI		13,567,350	8,262,380	413,119	43,527	369,592	389,044	19,452	116,713
462	ERIK ARFIANTO		14,531,990	9,184,800	459,240	43,045	416,195	438,100	21,905	131,430
463	MOCH. WAHID		14,762,820	9,404,080	470,204	43,283	426,921	449,391	22,470	134,817
464	MOH AGUS EVENDI		15,702,740	10,279,600	513,980	44,225	469,755	494,479	24,724	148,344
465	SUGIK SETYO F.		13,216,490	7,932,060	396,603	43,365	353,238	371,829	18,591	111,549
466	SANTO HADI		15,252,660	8,433,620	421,681	7,055	414,626	436,448	21,822	130,935
467	ARIYONO		13,950,860	8,632,920	431,646	43,098	388,548	408,998	20,450	122,699
468	JOKO PURNOMO		14,157,930	8,837,240	441,862	42,783	399,079	420,083	21,004	126,025
469	M. SAMSUL ARIFIN		14,134,440	7,322,720	366,136	9,642	356,494	375,257	18,763	112,577
470	JERRY PRABOWO		16,130,510	10,664,380	533,219	45,395	487,824	513,499	25,675	154,050
471	TUNJANG		21,024,370	13,904,160	695,208	7,738	687,470	723,653	36,183	217,096
472	CHOLLI		14,444,610	7,634,680	381,734	8,663	373,071	392,706	19,635	117,812
473	INDRA BAGUS S		17,665,900	13,541,800	677,090	82,783	594,307	625,586	31,279	187,676
474	AKHMAD SYAMSUL H		15,869,670	11,865,580	593,279	80,908	512,371	539,338	26,967	161,801
475	AGUS SANTOSO		16,581,770	11,088,880	554,444	45,623	508,821	535,601	26,780	160,680
476	M. ARIFIN		18,299,260	12,709,100	635,455	46,099	589,356	620,375	31,019	186,112
477	SAHRONI		15,944,560	11,935,540	596,777	80,973	515,804	542,952	27,148	162,885
478	SUSENO		16,872,880	12,819,240	640,962	80,788	560,174	589,657	29,483	176,897
479	M. ARIF ARRONI		18,071,900	12,494,300	624,715	46,175	578,540	608,989	30,449	182,697
480	GAGUK		18,007,730	11,000,540	550,027	9,785	540,242	568,676	28,434	170,603
481	DANANG BUDIANTO		17,499,800	10,518,020	525,901	9,785	516,116	543,280	27,164	162,984
482	SLAMET MULYONO		15,758,450	8,857,100	442,855	10,143	432,712	455,486	22,774	136,646
483	WAHYU BUDI SANTOSO		15,474,450	8,593,920	429,696	9,785	419,911	442,012	22,101	132,603
484	AGUS SUSANTO		15,639,230	8,751,460	437,573	9,810	427,763	450,277	22,514	135,083
485	BAMBANG SUGIANTO		19,738,330	12,637,660	631,883	10,134	621,749	654,473	32,724	196,342
486	MISNO		16,387,160	9,462,800	473,140	9,688	463,452	487,844	24,392	146,353
487	MUSJITO		17,135,920	11,604,520	580,226	46,161	534,065	562,174	28,109	168,652
488	AHMAD IKROM		17,588,660	12,049,220	602,461	45,575	556,886	586,196	29,310	175,859
489	1,1 M		14,927,080	9,531,880	476,594	44,025	432,569	455,336	22,767	136,601
490	ARFAN DIYANTO		13,328,355	9,467,880	473,394	74,764	398,630	419,611	20,981	125,883

Perhitungan Gross Up Pada karyawan dengan Penghasilan Kena Pajak sampai dengan Rp 25.000.000,00 pertahun.

No. URUT	NAMA	NPWP	PENGHASILAN BRUTO	PKP	Tarif 5%	PPh PASAL 21 DITANGGUNG PEMERINTAH	PPh PASAL 21 TERUTANG	Tunjangan Pajak	Tambahan Biaya atas Gross Up	Penghematan PPh Badan
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
491	YUDHASMORO AW		13,593,030	9,717,580	485,879	75,898	409,981	431,559	21,578	129,468
492	TERRY SISWA S		14,245,180	10,337,120	516,856	75,898	440,958	464,166	23,208	139,250
493	YUDHI SULISTYO		13,467,000	9,634,200	481,710	73,399	408,311	429,801	21,490	128,940
494	RIRIN HASTUTININGSIH		14,049,155	10,141,240	507,062	75,922	431,140	453,832	22,692	136,149
495	SAMSUL ARIFHUDA		13,012,025	6,283,420	314,171	3,474	310,697	327,049	16,352	98,115
496	RANDY RYANTORI		20,095,890	15,836,300	791,815	83,223	708,592	745,886	37,294	223,766
497	TEGUH RAHARJO		16,490,278	9,561,520	478,076	9,706	468,370	493,021	24,651	147,906
498	URIP WICAKSONO		17,129,680	11,613,600	580,680	45,395	535,285	563,458	28,173	169,037
499	SURYADI MT		14,924,930	9,510,080	475,504	45,883	429,621	452,233	22,612	135,670
500	SAFARI		14,989,840	9,580,740	479,037	45,395	433,642	456,465	22,823	136,940
501	HATIB AGUSTONO		15,116,280	8,257,860	412,893	9,558	403,335	424,563	21,228	127,369
502	IWAN HARIYANTO		15,357,040	9,936,580	496,829	45,095	451,734	475,509	23,775	142,653
503	MISNAWAR		13,917,070	8,581,420	429,071	44,323	384,748	404,998	20,250	121,499
504	MISKAJI		16,819,900	9,893,360	494,668	8,654	486,014	511,594	25,580	153,478
505	SAIFUL RIZAL		16,204,530	9,305,060	465,253	8,894	456,359	480,378	24,019	144,113
506	SUBUR		14,544,940	9,191,100	459,555	43,608	415,947	437,839	21,892	131,352
507	SA'I		14,592,840	9,230,600	461,530	43,933	417,597	439,576	21,979	131,873
508	JOKO SUNARTO		14,475,120	7,677,960	383,898	8,055	375,843	395,624	19,781	118,687
509	PAGI		14,244,220	7,457,260	372,863	8,069	364,794	383,994	19,200	115,198
510	NASIR		14,554,750	9,196,220	459,811	43,835	415,976	437,869	21,893	131,361
511	MOH. SUKRAN FAUZI		13,276,610	7,976,580	398,829	44,128	354,701	373,369	18,668	112,011
512	ACHMAD WAHYUDI		16,976,290	10,051,880	502,594	8,095	494,499	520,525	26,026	156,158
513	ABDUR ROCHMAN		14,861,560	8,046,740	402,337	7,906	394,431	415,191	20,760	124,557
514	SUPADI		15,133,890	8,296,200	414,810	8,388	406,422	427,813	21,391	128,344
515	SUWARNO		14,899,750	8,079,420	403,971	8,101	395,870	416,705	20,835	125,012
516	SETYO BUDIONO		15,443,290	8,592,520	429,626	8,258	421,368	443,545	22,177	133,064
517	HARRY WAHYUDI		13,829,100	9,963,040	498,152	78,958	419,194	441,257	22,063	132,377
518	SYAMHADI		15,696,590	10,296,360	514,818	43,080	471,738	496,566	24,828	148,970
519	BUDI ARMADA		16,267,370	9,387,660	469,383	7,614	461,769	486,073	24,304	145,822
520	DIDIT SUBRYANTORO		13,572,510	8,275,080	413,754	43,185	370,569	390,073	19,504	117,022
521	DIDIN HARIANTO		14,624,400	7,834,440	391,722	7,281	384,441	404,675	20,234	121,402
522	AHMAD ZAINI		13,926,540	7,167,860	358,393	7,476	350,917	369,386	18,469	110,816
523	MUHAMMAD SARIP		14,590,120	9,242,620	462,131	43,063	419,068	441,124	22,056	132,337
524	HADI SUSANTO		15,465,320	10,076,860	503,843	42,990	460,853	485,108	24,255	145,533
525	HARIONO		14,188,690	7,415,300	370,765	7,484	363,281	382,401	19,120	114,720

Perhitungan Gross Up Pada karyawan dengan Penghasilan Kena Pajak sampai dengan Rp 25.000.000,00 pertahun.

No. URUT	NAMA	NPWP	PENGHASILAN BRUTO	PKP	Tarif 5%	PPh PASAL 21 DITANGGUNG PEMERINTAH	PPh PASAL 21 TERUTANG	Tunjangan Pajak	Tambahan Biaya atas Gross Up	Penghematan PPh Badan
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
526	JASULI		13,345,370	6,613,900	330,695	7,478	323,217	340,228	17,011	102,069
527	ALI MANSYUR		18,200,250	12,667,240	633,362	43,413	589,949	620,999	31,050	186,300
528	M. SUBHANZUHDI		13,193,270	6,472,660	323,633	7,321	316,312	332,960	16,648	99,888
529	AGUS HARIONO		15,475,180	8,640,480	432,024	7,321	424,703	447,056	22,353	134,117
530	TOWI		14,580,680	7,783,840	389,192	7,673	381,519	401,599	20,080	120,480
531	MUSTOFA		17,193,640	10,274,660	513,733	7,410	506,323	532,972	26,649	159,891
532	MUHAMMAD HOLILI		15,604,760	8,762,280	438,114	7,431	430,683	453,351	22,668	136,005
533	SUGENG HARIONO		13,835,760	7,084,820	354,241	7,224	347,017	365,281	18,264	109,584
534	SAINUL ARIFIN		14,115,010	7,348,060	367,403	7,315	360,088	379,040	18,952	113,712
535	EKO BUDIANTO		13,226,800	6,506,920	325,346	7,191	318,155	334,900	16,745	100,470
536	BUSTANULULA		13,766,940	9,907,000	495,350	78,795	416,555	438,479	21,924	131,544
537	MISNARI		14,702,820	9,345,880	467,294	43,348	423,946	446,259	22,313	133,878
538	HENRY RATNO		13,272,040	6,539,640	326,982	7,510	319,472	336,286	16,814	100,886
539	SUGITO		13,284,800	8,005,160	400,258	43,080	357,178	375,977	18,799	112,793
540	NURWAHID		13,792,450	7,043,480	352,174	7,314	344,860	363,011	18,151	108,903
541	MOCH HUSIN		13,540,910	6,805,520	340,276	7,220	333,056	350,585	17,529	105,176
542	AGUS		15,049,150	8,241,500	412,075	6,990	405,085	426,405	21,320	127,922
543	RAHMAN		16,178,420	9,308,640	465,432	7,276	458,156	482,269	24,113	144,681
544	LUKMAN HAKIM		14,145,690	8,825,600	441,280	42,860	398,420	419,389	20,969	125,817
545	ARIEF HIDAYAT		13,963,550	7,214,020	360,701	6,801	353,900	372,526	18,626	111,758
546	IWAN HARRY MISRIADI		16,818,500	12,816,180	640,809	78,868	561,941	591,517	29,576	177,455
547	HEPY NURIYANTO		14,831,810	8,035,060	401,753	7,086	394,667	415,439	20,772	124,632
548	BUGI HARTONO		15,502,550	8,672,480	433,624	6,996	426,628	449,082	22,454	134,725
549	SUGIANTO		17,538,550	12,048,820	602,441	42,860	559,581	589,033	29,452	176,710
550	SAMSODIN		20,152,070	13,100,460	655,023	6,463	648,560	682,695	34,135	204,808
551	SUNAN		19,434,710	12,397,320	619,866	7,726	612,140	644,358	32,218	193,307
552	SUGITO		13,645,400	6,907,680	345,384	7,221	338,163	355,961	17,798	106,788
553	ARIEF HIDAYAT		13,976,490	8,659,020	432,951	43,339	389,612	410,118	20,506	123,035
554	MUHAMMAD IMRON		14,399,230	7,622,760	381,138	7,290	373,848	393,524	19,676	118,057
555	SUWARDI		14,204,090	7,433,180	371,659	7,518	364,141	383,306	19,165	114,992
556	SULAIMAN		16,402,000	10,958,660	547,933	43,603	504,330	530,874	26,544	159,262
557	JUPRI		13,124,190	7,849,540	392,477	43,384	349,093	367,466	18,373	110,240
558	UNTUNG RAHARJO		15,002,720	8,194,880	409,744	7,077	402,667	423,860	21,193	127,158
559	AMAT SUWARGI		13,347,410	8,050,680	402,534	44,014	358,520	377,389	18,869	113,217
560	ANANG RAGIL SETIAWAN		13,804,460	8,504,080	425,204	42,935	382,269	402,388	20,119	120,717

Perhitungan Gross Up Pada karyawan dengan Penghasilan Kena Pajak sampai dengan Rp 25.000.000,00 pertahun.

No. URUT	NAMA	NPWP	PENGHASILAN BRUTO	PKP	Tarif 5%	PPh PASAL 21 DITANGGUNG PEMERINTAH	PPh PASAL 21 TERUTANG	Tunjangan Pajak	Tambahan Biaya atas Gross Up	Penghematan PPh Badan
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
561	SUKARNO		14,924,910	11,011,760	550,588	78,617	471,971	496,812	24,841	149,043
562	SUDARTO		13,065,530	7,809,500	390,475	42,381	348,094	366,415	18,321	109,924
563	MUHAMMAD SULAIMAN		14,187,090	8,877,980	443,899	41,959	401,940	423,095	21,155	126,928
564	HASAN		13,208,890	7,940,340	397,017	42,489	354,528	373,187	18,659	111,956
565	SUMADI		14,839,270	10,930,860	546,543	78,734	467,809	492,431	24,622	147,729
566	MOHAMAD YUSUF		15,103,780	9,738,100	486,905	42,965	443,940	467,305	23,365	140,192
567	DADANG TRIYANTO		14,414,750	9,085,320	454,266	42,791	411,475	433,132	21,657	129,939
568	HAMID		15,030,550	9,670,780	483,539	42,831	440,708	463,903	23,195	139,171
569	MUJIONO		14,620,710	7,840,980	392,049	6,868	385,181	405,454	20,273	121,636
570	FATHUR ROHIM		13,460,250	7,578,540	378,927	42,752	336,175	353,868	17,693	106,161
571	SAFI'UDIN		13,438,100	8,157,500	407,875	42,868	365,007	384,218	19,211	115,265
572	SUGIONO		13,899,440	8,590,720	429,536	43,130	386,406	406,743	20,337	122,023
573	DOLOG WIJANARKO		13,356,450	8,083,580	404,179	42,323	361,856	380,901	19,045	114,270
574	ANDI HARSONO		14,041,870	8,744,220	437,211	42,104	395,107	415,902	20,795	124,771
575	HARTONO		15,251,390	9,893,580	494,679	42,075	452,604	476,425	23,821	142,928
576	DADANG PURNOMO		15,026,040	11,109,380	555,469	78,638	476,831	501,927	25,096	150,578
577	SOFIAN DIONO		14,565,050	10,683,340	534,167	77,977	456,190	480,200	24,010	144,060
578	ARSIL ANIF		13,131,370	9,321,760	466,088	77,867	388,221	408,654	20,433	122,596
579	HERI ER SAKTYO		13,369,180	8,103,100	405,155	42,089	363,066	382,175	19,109	114,652
580	NURUL IMAN		13,386,640	8,123,260	406,163	41,791	364,372	383,549	19,177	115,065
581	SUDIK PURNOMO		13,775,050	9,932,840	496,642	77,795	418,847	440,892	22,045	132,267
582	SUJOKO		12,959,240	7,707,720	385,386	42,616	342,770	360,811	18,041	108,243
583	SATIB BINTORO		16,315,910	9,463,860	473,193	6,144	467,049	491,631	24,582	147,489
584	RAHMAN FAUZI		14,813,790	10,923,660	546,183	77,566	468,617	493,281	24,664	147,984
585	AGUS WIJI PURNOMO		15,830,410	10,437,980	521,899	42,445	479,454	504,688	25,234	151,407
586	EKO RIYANTO		13,047,290	9,239,680	461,984	78,038	383,946	404,154	20,208	121,246
587	SLAMET MUJIONO		13,648,070	9,814,020	490,701	77,916	412,785	434,511	21,726	130,353
588	MAMAT KRISTANTO		13,936,420	8,645,740	432,287	42,051	390,236	410,775	20,539	123,232
589	SUNAN		11,668,790	8,864,340	443,217	90,333	352,884	371,457	18,573	111,437
590	AGUS SUPRIYANTO		12,027,190	9,708,880	485,444	98,825	386,619	406,967	20,348	122,090
591	SENEMAN		14,000,680	8,708,600	435,430	41,917	393,513	414,224	20,711	124,267
592	DIDIK HERMANTO		13,278,540	8,020,760	401,038	41,723	359,315	378,226	18,911	113,468
593	SAHRAWI PANGRIPTO		15,136,760	8,347,680	417,384	5,332	412,052	433,739	21,687	130,122
594	DURAN		15,553,300	10,181,940	509,097	42,055	467,042	491,623	24,581	147,487
595	BAMBANG HERMANTO		13,876,720	8,584,240	429,212	42,274	386,938	407,303	20,365	122,191

Perhitungan Gross Up Pada karyawan dengan Penghasilan Kena Pajak sampai dengan Rp 25.000.000,00 pertahun.

No. URUT	NAMA	NPWP	PENGHASILAN BRUTO	PKP	Tarif 5%	PPh PASAL 21 DITANGGUNG PEMERINTAH	PPh PASAL 21 TERUTANG	Tunjangan Pajak	Tambahan Biaya atas Gross Up	Penghematan PPh Badan
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
596	TRI CAHYONO		13,851,090	7,123,040	356,152	6,042	350,110	368,537	18,427	110,561
597	ANANG YULIANTO		12,983,560	6,294,440	314,722	6,346	308,376	324,606	16,230	97,382
598	MUCHTAR		13,943,150	8,652,140	432,607	42,015	390,592	411,149	20,557	123,345
599	SUGENG SUTANTO		13,761,920	7,036,380	351,819	5,987	345,832	364,034	18,202	109,210
600	MUIS		14,262,090	8,947,240	447,362	42,293	405,069	426,388	21,319	127,917
601	JIMMY ROSMANA		15,294,905	9,931,620	496,581	42,311	454,270	478,179	23,909	143,454
602	TAUFIK SAIFULLAH		18,594,900	14,513,700	725,685	77,921	647,764	681,857	34,093	204,557
603	WAWAN SUBANDRI		16,427,410	12,453,980	622,699	77,917	544,782	573,455	28,673	172,036
604	SAKUR		13,346,800	9,517,520	475,876	78,561	397,315	418,226	20,911	125,468
605	HERU ERDIANSYAH		12,996,560	9,196,880	459,844	77,747	382,097	402,207	20,110	120,662
606	INDUNG SP		14,365,910	10,489,460	524,473	78,175	446,298	469,787	23,489	140,936
607	TIMAN HARYONO		12,976,140	9,178,080	458,904	77,356	381,548	401,629	20,081	120,489
608	FADLA		14,548,260	9,228,200	461,410	41,986	419,424	441,499	22,075	132,450
609	ANDIK SUPENO		15,018,570	8,233,940	411,697	5,946	405,751	427,106	21,355	128,132
610	AHMAD SAHRI		13,855,130	7,133,120	356,656	5,786	350,870	369,337	18,467	110,801
611	EKO ACHMAD MARZOEQI		13,384,150	9,565,700	478,285	77,715	400,570	421,653	21,083	126,496
612	YUSUF ADI TARAP		13,330,520	9,514,740	475,737	77,715	398,022	418,971	20,949	125,691
613	MUSTAFA		14,672,610	10,786,920	539,346	77,845	461,501	485,791	24,290	145,737
614	DIDIT YULIANTO		14,866,660	9,529,620	476,481	42,055	434,426	457,291	22,865	137,187
615	KADIR		14,219,670	10,357,840	517,892	77,853	440,039	463,199	23,160	138,960
616	SUTIKNO		14,253,220	8,942,400	447,120	42,324	404,796	426,101	21,305	127,830
617	SOLIKIN		13,025,420	9,221,640	461,082	77,954	383,128	403,293	20,165	120,988
618	M. TURI		15,971,500	12,018,620	600,931	78,088	522,843	550,361	27,518	165,108
619	SONI SUMARSONO		13,488,570	9,664,300	483,215	77,711	405,504	426,846	21,342	128,054
620	ATMARI		15,035,750	11,131,320	556,566	77,732	478,834	504,036	25,202	151,211
621	ALBERTUS DJUWARNO		13,054,730	9,252,740	462,637	77,679	384,958	405,219	20,261	121,566
622	MISDIONO		12,979,550	7,736,880	386,844	41,763	345,081	363,243	18,162	108,973
623	IKSAN B		12,957,300	9,157,380	457,869	77,917	379,952	399,949	19,997	119,985
624	ACHMAD SYAIFUL		11,328,980	12,375,400	618,770	190,110	428,660	451,221	22,561	135,366
625	RUDI HARTONO		14,019,680	8,728,240	436,412	41,851	394,561	415,327	20,766	124,598
626	SUPARMAN		13,908,320	7,180,860	359,043	5,809	353,234	371,825	18,591	111,548
627	SYAHRAN		20,878,980	16,681,340	834,067	78,055	756,012	795,802	39,790	238,741
628	OKKY SETIAWAN		15,890,500	11,941,680	597,084	78,051	519,033	546,351	27,318	163,905
629	WAHYU PA		12,027,670	11,406,500	570,325	206,830	363,495	382,626	19,131	114,788
630	MUHAMMAD WAHYUDI		14,109,070	8,438,900	421,945	5,448	416,497	438,418	21,921	131,525

Perhitungan Gross Up Pada karyawan dengan Penghasilan Kena Pajak sampai dengan Rp 25.000.000,00 pertahun.

No. URUT	NAMA	NPWP	PENGHASILAN BRUTO	PKP	Tarif 5%	PPh PASAL 21 DITANGGUNG PEMERINTAH	PPh PASAL 21 TERUTANG	Tunjangan Pajak	Tambahan Biaya atas Gross Up	Penghematan PPh Badan
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
631	EKO YUDHianto		13,721,220	8,447,640	422,382	77,748	344,634	362,773	18,139	108,832
632	SAMSULARIP		14,024,140	8,732,680	436,634	41,748	394,886	415,669	20,783	124,701
633	ZAIN HAMBARITA		16,454,990	12,482,000	624,100	77,712	546,388	575,145	28,757	172,544
634	SUGIANTORO		15,278,560	9,924,380	496,219	41,748	454,471	478,391	23,920	143,517
635	IMAM SYAFI'		15,325,790	11,409,260	570,463	77,748	492,715	518,647	25,932	155,594
636	ARIEF ARROCHMAN		16,486,370	12,505,800	625,290	78,153	547,137	575,934	28,797	172,780
637	HERMANTO		16,792,300	11,362,440	568,122	41,856	526,266	553,964	27,698	166,189
638	SAMUAL ROGER FS		13,165,970	9,362,920	468,146	77,519	390,627	411,186	20,559	123,356
639	ACMAD HUSIN		13,312,020	9,501,160	475,058	77,625	397,433	418,351	20,918	125,505
640	DIDIK KRISDIYANTO		13,134,560	9,332,580	466,629	77,625	389,004	409,478	20,474	122,843
641	M. MAHRUS		17,121,050	13,122,500	656,125	77,575	578,550	609,000	30,450	182,700
642	BUDI HARTONO		12,748,431	7,162,520	358,126	11,288	346,838	365,093	18,255	109,528
643	IMAN WAHYUDI		12,719,225	7,141,000	357,050	11,443	345,607	363,797	18,190	109,139
644	MOCH. ROKIB		14,034,623	8,321,760	416,088	9,722	406,366	427,754	21,388	128,326
645	MADE BAGUS J.		13,148,229	7,523,080	376,154	10,806	365,348	384,577	19,229	115,373
646	M. SUGIONO		12,256,089	6,722,180	336,109	11,972	324,137	341,197	17,060	102,359
647	SLAMET WARGIANTO		13,121,444	7,503,640	375,182	10,957	364,225	383,395	19,170	115,018
648	IMAM EFENDI		12,397,439	6,851,560	342,578	11,850	330,728	348,135	17,407	104,440
649	MISKAN		12,676,900	7,102,440	355,122	11,485	343,637	361,723	18,086	108,517
650	ADI SETIAWAN		12,387,968	6,841,420	342,071	11,821	330,250	347,632	17,382	104,289
651	HENDRA PRAMONO		13,142,674	7,521,520	376,076	10,900	365,176	384,396	19,220	115,319
652	RENDRA SUSANTO		15,055,891	9,244,220	462,211	8,528	453,683	477,561	23,878	143,268
653	HERI SUPRIADI		13,749,400	8,070,260	403,513	10,208	393,305	414,005	20,700	124,202
654	RIZAL EFENDI		13,872,978	8,177,820	408,891	9,962	398,929	419,925	20,996	125,978
655	AMIR NINDAH S.		23,996,458	18,739,640	936,982	33,575	903,407	950,955	47,548	285,286
656	HARSONO		14,583,365	8,817,320	440,866	9,078	431,788	454,514	22,726	136,354
657	PARWO		12,037,999	6,521,300	326,065	12,130	313,935	330,458	16,523	99,137
658	DONY WIBISONO		14,065,672	8,348,420	417,421	9,651	407,770	429,232	21,462	128,769
659	DEDY HARIYANTO		13,842,450	8,148,900	407,445	9,964	397,481	418,401	20,920	125,520
660	SUGIONO		13,794,257	8,104,080	405,204	9,988	395,216	416,017	20,801	124,805
661	MISTARI		15,106,172	9,291,120	464,556	8,507	456,049	480,052	24,003	144,015
662	M. YAHYA EFENDI		13,826,712	8,132,220	406,611	9,921	396,690	417,568	20,878	125,271
663	EDI PRASETYO I		13,988,359	8,283,120	414,156	9,855	404,301	425,580	21,279	127,674
664	AGUS SUJARWO		14,252,379	8,517,340	425,867	9,439	416,428	438,345	21,917	131,504
665	UMBAR SUTIKNO		14,305,399	10,007,820	500,391	45,442	454,949	478,894	23,945	143,668

Perhitungan Gross Up Pada karyawan dengan Penghasilan Kena Pajak sampai dengan Rp 25.000.000,00 pertahun.

No. URUT	NAMA	NPWP	PENGHASILAN BRUTO	PKP	Tarif 5%	PPh PASAL 21 DITANGGUNG PEMERINTAH	PPh PASAL 21 TERUTANG	Tunjangan Pajak	Tambahan Biaya atas Gross Up	Penghematan PPh Badan
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
666	TITIN PUJI HERAWATI		12,857,204	8,698,920	434,946	47,114	387,832	408,244	20,412	122,473
667	RENI RAHMAWATI		13,558,180	9,331,140	466,557	46,272	420,285	442,405	22,120	132,722
668	INRAWATI		15,188,454	10,801,460	540,073	44,311	495,762	521,855	26,093	156,556
669	HARTININGSIH		13,924,917	9,663,640	483,182	45,874	437,308	460,324	23,016	138,097
670	NANIK ISMIANDRI		14,190,703	9,902,780	495,139	45,540	449,599	473,262	23,663	141,979
671	LULUK ALFIAH		13,084,693	8,904,480	445,224	46,850	398,374	419,341	20,967	125,802
672	INDAH MARIAMI		14,070,267	9,795,720	489,786	45,724	444,062	467,434	23,372	140,230
673	EMY YATIKA		14,715,437	10,374,260	518,713	44,865	473,848	498,787	24,939	149,636
674	INDAH KUSUMA AYU		12,697,261	8,555,340	427,767	47,323	380,444	400,467	20,023	120,140
675	HOLIFIA		12,225,807	8,134,680	406,734	48,004	358,730	377,611	18,881	113,283
676	MARTININGSIH		12,535,760	8,415,500	420,775	47,663	373,112	392,749	19,637	117,825
677	ERWIN APRILIANTO		12,758,021	7,172,680	358,634	11,314	347,320	365,600	18,280	109,680
678	SLAMET		15,413,743	9,567,720	478,386	8,117	470,269	495,020	24,751	148,506
679	MAHENDRA DANI		14,534,548	8,778,400	438,920	9,264	429,656	452,269	22,613	135,681
680	WAWAN JUMIARTO		13,378,376	7,734,040	386,702	10,615	376,087	395,881	19,794	118,764
681	WAHYONO		14,605,985	8,838,980	441,949	9,082	432,867	455,649	22,782	136,695
682	YOSI EKA R		12,257,808	8,160,040	408,002	47,878	360,124	379,078	18,954	113,723
683	TOTONG SUGIANTO		12,966,525	7,364,580	368,229	11,159	357,070	375,863	18,793	112,759
684	EDI DWI SUSANTO		14,040,783	8,329,780	416,489	9,776	406,713	428,119	21,406	128,436
685	ASRORI AGOSIAS		14,449,217	8,694,220	434,711	9,187	425,524	447,920	22,396	134,376
686	PRAYUGO		13,537,657	7,876,740	393,837	10,399	383,438	403,619	20,181	121,086
687	TOTOK WIDODO		13,746,547	8,061,860	403,093	10,066	393,027	413,713	20,686	124,114
688	YUDI		12,974,704	7,371,140	368,557	11,129	357,428	376,240	18,812	112,872
689	HASANUDDIN		12,290,003	6,753,420	337,671	11,948	325,723	342,866	17,143	102,860
690	HENDRA SISWANTO		12,748,173	7,166,940	358,347	11,404	346,943	365,203	18,260	109,561
691	WIWIN WAHYU		16,175,527	10,253,140	512,657	7,160	505,497	532,102	26,605	159,631
692	AGUS SUSANTO		13,405,366	7,757,520	387,876	10,560	377,316	397,175	19,859	119,152
693	KOKO BUDI SANTOSO		14,802,012	9,014,540	450,727	8,816	441,911	465,169	23,258	139,551
694	IWAN RUSMADI		15,286,631	9,448,880	472,444	8,164	464,280	488,716	24,436	146,615
695	RIBUT SUGIANTO		14,311,933	8,571,180	428,559	9,371	419,188	441,251	22,063	132,375
696	LUS INDARTO		13,215,882	7,584,920	379,246	10,746	368,500	387,895	19,395	116,368
697	SUBAGYO S.		12,979,047	7,373,220	368,661	11,078	357,583	376,403	18,820	112,921
698	SYAMHAJI		12,077,583	6,564,160	328,208	12,261	315,947	332,576	16,629	99,773
699	KASIANA		12,255,302	8,154,760	407,738	47,702	360,036	378,985	18,949	113,696
700	AUNUR FARIDA		12,417,641	11,113,640	555,682	188,142	367,540	386,884	19,344	116,065

Perhitungan Gross Up Pada karyawan dengan Penghasilan Kena Pajak sampai dengan Rp 25.000.000,00 pertahun.

No. URUT	NAMA	NPWP	PENGHASILAN BRUTO	PKP	Tarif 5%	PPh PASAL 21 DITANGGUNG PEMERINTAH	PPh PASAL 21 TERUTANG	Tunjangan Pajak	Tambahan Biaya atas Gross Up	Penghematan PPh Badan
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
701	YUHAS FARITAH		14,257,277	12,782,460	639,123	186,357	452,766	476,596	23,830	142,979
702	SITI AMINAH		15,058,163	13,152,700	657,635	167,888	489,747	515,523	25,776	154,657
703	LENI DESI A		12,992,261	11,264,000	563,200	168,981	394,219	414,967	20,748	124,490
704	DEWI SUSANANINGSIH		14,074,602	9,842,880	492,144	47,956	444,188	467,566	23,378	140,270
705	TITIK SUMIATI		1,218,075	8,077,980	403,899	46,962	356,937	375,723	18,786	112,717
706	PIPIT INDAH S		13,005,323	11,236,260	561,813	167,099	394,714	415,488	20,774	124,647
707	M. CHOLIK		22,311,791	16,674,760	833,738	44,987	788,751	830,264	41,513	249,079
708	AGUS HARTONO		13,982,211	8,992,160	449,608	45,622	403,986	425,248	21,262	127,575
709	MOH HERI		24,795,786	16,918,540	845,927	89,288	756,639	796,462	39,823	238,939
710	IKE ISNAWATI		13,281,847	9,084,760	454,238	46,675	407,563	429,014	21,451	128,704
711	SIANA RETNOWATI		13,362,955	9,157,320	457,866	46,563	411,303	432,951	21,648	129,885
712	TRI WAHYUNI		13,380,707	9,173,360	458,668	46,542	412,126	433,817	21,691	130,145
713	SUSI ASHARYANTI		12,159,415	8,075,060	403,753	48,090	355,663	374,382	18,719	112,315
714	SUSNIA MUSTIKO		13,043,228	8,869,320	443,466	46,957	396,509	417,378	20,869	125,213
715	SETIAWAN PANCA		13,215,990	7,583,400	379,170	10,705	368,465	387,858	19,393	116,357
716	SANTOSO		13,997,526	8,290,180	414,509	9,813	404,696	425,996	21,300	127,799
717	SLAMET ANTOK W		13,751,222	8,069,140	403,457	10,137	393,320	414,021	20,701	124,206
718	PARMAN SUSANTO		18,268,485	12,144,820	607,241	4,744	602,497	634,207	31,710	190,262
719	SUHARTONO		14,679,653	8,904,340	445,217	8,967	436,250	459,211	22,961	137,763
720	SAMSUL ANAM		14,219,889	8,490,060	424,503	9,529	414,974	436,815	21,841	131,044
721	RUDI PURWANTO		12,144,105	8,775,380	438,769	119,962	318,807	335,586	16,779	100,676
722	R. HANUNGKO HARIADI		13,095,461	7,475,420	373,771	10,869	362,902	382,002	19,100	114,601
723	NGASIATININGSIH		13,050,040	8,875,480	443,774	46,949	396,825	417,711	20,886	125,313
724	HAKIMATUL M		13,287,947	9,085,080	454,254	46,538	407,716	429,175	21,459	128,752
725	SRI WULAN		13,140,903	8,953,940	447,697	46,752	400,945	422,047	21,102	126,614
726	RIRIN APRILIAWATI		12,811,196	8,656,360	432,818	47,143	385,675	405,974	20,299	121,792
727	A. LIPA		14,627,426	10,301,060	515,053	45,125	469,928	494,661	24,733	148,398
728	NUR FATIMAH		18,988,614	14,231,580	711,579	39,810	671,769	707,125	35,356	212,138
729	ISMIATI		13,495,920	9,277,880	463,894	46,419	417,475	439,447	21,972	131,834
730	TUMI		12,323,661	8,221,700	411,085	47,856	363,229	382,346	19,117	114,704
731	SATIK		15,659,670	11,229,640	561,482	43,824	517,658	544,903	27,245	163,471
732	JUMANI DWI W		14,609,842	10,285,580	514,279	45,156	469,123	493,814	24,691	148,144
733	SUSMIATI		16,862,586	12,312,260	615,613	42,320	573,293	603,466	30,173	181,040
734	NENTI		16,144,941	11,669,560	583,478	43,297	540,181	568,612	28,431	170,583
735	SATUNIK		14,099,471	9,824,360	491,218	45,747	445,471	468,917	23,446	140,675

Perhitungan Gross Up Pada karyawan dengan Penghasilan Kena Pajak sampai dengan Rp 25.000.000,00 pertahun.

No. URUT	NAMA	NPWP	PENGHASILAN BRUTO	PKP	Tarif 5%	PPh PASAL 21 DITANGGUNG PEMERINTAH	PPh PASAL 21 TERUTANG	Tunjangan Pajak	Tambahan Biaya atas Gross Up	Penghematan PPh Badan
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
736	SAMIATI		16,573,982	12,053,400	602,670	42,703	559,967	589,439	29,472	176,832
737	SENEA		14,462,637	10,147,180	507,359	45,192	462,167	486,492	24,325	145,947
738	SUKARSIH		12,785,034	8,633,160	431,658	47,184	384,474	404,709	20,235	121,413
739	ENDANG FATIMAH		13,236,071	9,038,580	451,929	46,608	405,321	426,654	21,333	127,996
740	YULIATIN		15,366,675	10,963,940	548,197	44,140	504,057	530,586	26,529	159,176
741	WAGITRI		14,607,237	10,278,880	513,944	45,050	468,894	493,573	24,679	148,072
742	HARTATIK A		12,618,049	8,485,020	424,251	47,447	376,804	396,636	19,832	118,991
743	SUTRI		16,512,626	11,996,260	599,813	42,731	557,082	586,402	29,320	175,921
744	MISA A		14,783,663	10,436,160	521,808	44,792	477,016	502,122	25,106	150,637
745	SAMIATIN		15,231,838	1,880,260	94,013	44,300	49,713	52,329	2,616	15,699
746	MISTIANI		12,084,226	8,001,360	400,068	48,034	352,034	370,562	18,528	111,169
747	SUNANIK		13,572,419	9,346,620	467,331	46,321	421,010	443,168	22,158	132,951
748	SUMARLIN		14,293,144	9,993,640	499,682	45,379	454,303	478,214	23,911	143,464
749	SUGIATI		15,710,177	11,276,900	563,845	43,806	520,039	547,409	27,370	164,223
750	SRI WAHYUNINGSIH		13,614,966	9,391,520	469,576	46,433	423,143	445,414	22,271	133,624
751	SAMA		12,267,371	8,171,060	408,553	47,927	360,626	379,606	18,980	113,882
752	JAMINANI/SUNAN		15,910,356	11,454,120	572,706	43,482	529,224	557,078	27,854	167,123
753	ASWATI		14,094,776	9,814,420	490,721	45,609	445,112	468,539	23,427	140,562
754	SUTINI		13,028,378	8,858,360	442,918	47,035	395,883	416,719	20,836	125,016
755	ANITRI		14,748,613	10,408,920	520,446	44,943	475,503	500,529	25,026	150,159
756	RAMIAH		12,027,828	7,960,860	398,043	48,361	349,682	368,086	18,404	110,426
757	SUTIK TIANINGSIH		12,476,657	8,363,540	418,177	47,768	370,409	389,904	19,495	116,971
758	ETTY SUSILOWATI		13,613,756	9,387,100	469,355	46,351	423,004	445,267	22,263	133,580
759	ATIK		13,672,956	9,438,120	471,906	46,220	425,686	448,091	22,405	134,427
760	SUPARMI		14,798,802	10,450,240	522,512	44,784	477,728	502,872	25,144	150,861
761	EMIK H		15,352,201	10,952,260	547,613	44,192	503,421	529,917	26,496	158,975
762	SUMIATI A		12,842,306	8,689,120	434,456	47,223	387,233	407,614	20,381	122,284
763	SATINAH		14,126,150	9,844,040	492,202	45,605	446,597	470,102	23,505	141,031
764	AMI NURI L		15,568,112	11,151,680	557,584	44,049	513,535	540,563	27,028	162,169
765	SARYANI		16,392,733	11,893,920	594,696	43,021	551,675	580,711	29,036	174,213
766	RINI HANDAYANI		15,166,533	10,782,420	539,121	44,356	494,765	520,805	26,040	156,242
767	KARTINI		15,897,118	11,446,000	572,300	43,594	528,706	556,533	27,827	166,960
768	MISTINAH B		13,839,391	9,584,600	479,230	45,930	433,300	456,105	22,805	136,832
769	PRAYANI		15,189,913	10,801,400	540,070	44,274	495,796	521,891	26,095	156,567
770	SULASTRI A		14,040,311	9,767,360	488,368	45,727	442,641	465,938	23,297	139,781

Perhitungan Gross Up Pada karyawan dengan Penghasilan Kena Pajak sampai dengan Rp 25.000.000,00 pertahun.

No. URUT	NAMA	NPWP	PENGHASILAN BRUTO	PKP	Tarif 5%	PPh PASAL 21 DITANGGUNG PEMERINTAH	PPh PASAL 21 TERUTANG	Tunjangan Pajak	Tambahan Biaya atas Gross Up	Penghematan PPh Badan
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
771	ASTUTIK B		15,246,688	10,854,820	542,741	44,262	498,479	524,715	26,236	157,414
772	HARIYATI		16,003,448	11,539,660	576,983	43,410	533,573	561,656	28,083	168,497
773	JUMAATI A		13,693,947	9,456,680	472,834	46,186	426,648	449,103	22,455	134,731
774	HARTINI		16,066,973	11,596,700	579,835	43,327	536,508	564,745	28,237	169,424
775	FATIMAH		15,754,607	11,313,700	565,685	43,670	522,015	549,489	27,474	164,847
776	SUANA		19,891,303	15,044,860	752,243	38,703	713,540	751,095	37,555	225,328
777	NURFADILAH		13,588,749	9,363,860	468,193	46,364	421,829	444,031	22,202	133,209
778	SARINI		12,632,805	8,500,960	425,048	47,495	377,553	397,424	19,871	119,227
779	HERMIN DEWI SUSANTI		13,585,408	9,361,920	468,096	46,395	421,701	443,896	22,195	133,169
780	KASIATI		13,684,605	9,448,400	472,420	46,201	426,219	448,652	22,433	134,595
781	ERNI AL YUSKA		18,399,142	13,704,520	685,226	40,634	644,592	678,518	33,926	203,555
782	SUNARLIK		14,431,075	10,118,840	505,942	45,233	460,709	484,957	24,248	145,487
783	RUQIYAH		14,599,862	10,273,460	513,673	45,090	468,583	493,245	24,662	147,974
784	SULASTRI A		13,157,256	8,977,680	448,884	46,957	401,927	423,081	21,154	126,924
785	SUNIK B		15,079,211	10,704,520	535,226	44,482	490,744	516,573	25,829	154,972
786	IDA SUAIDAH		13,789,394	9,541,360	477,068	46,036	431,032	453,718	22,686	136,115
787	LILIK SURYANI		13,574,228	9,349,020	467,451	46,338	421,113	443,277	22,164	132,983
788	SIPA		12,175,359	8,093,980	404,699	48,185	356,514	375,278	18,764	112,583
789	ERNA MUJIATI		17,158,262	12,582,160	629,108	42,045	587,063	617,961	30,898	185,388
790	ASPIYAH		13,000,457	8,829,980	441,499	46,988	394,511	415,275	20,764	124,582
791	MISNATI		15,092,963	10,721,820	536,091	44,588	491,503	517,372	25,869	155,211
792	BILAH		13,208,947	9,016,880	450,844	46,710	404,134	425,404	21,270	127,621
793	AGUSTINANIK		14,008,860	9,738,880	486,944	45,761	441,183	464,403	23,220	139,321
794	SUPIYA		14,460,189	10,144,500	507,225	45,183	462,042	486,360	24,318	145,908
795	SUNIK B		14,686,484	10,355,000	517,750	45,071	472,679	497,557	24,878	149,267
796	NINING I.S		14,887,229	10,538,500	526,925	44,891	482,034	507,404	25,370	152,221
797	SISWANTI		14,093,161	9,820,340	491,017	45,796	445,221	468,654	23,433	140,596
798	ROSADA		14,849,031	10,499,020	524,951	44,811	480,140	505,411	25,271	151,623
799	SUPRIYATIN		13,575,166	9,351,360	467,568	46,374	421,194	443,362	22,168	133,009
800	NEMA		15,064,622	10,691,580	534,579	44,505	490,074	515,867	25,793	154,760
801	WITARNI		12,377,981	8,271,900	413,595	47,820	365,775	385,026	19,251	115,508
802	SAKURA		12,233,904	2,139,400	106,970	47,930	59,040	62,147	3,107	18,644
803	SUCIK		14,512,694	10,199,700	509,985	45,316	464,669	489,125	24,456	146,738
804	SALAMA B		12,934,801	8,772,740	438,637	47,117	391,520	412,126	20,606	123,638
805	NURWAHIDAH		14,886,858	10,528,500	526,425	44,650	481,775	507,132	25,357	152,139

Perhitungan Gross Up Pada karyawan dengan Penghasilan Kena Pajak sampai dengan Rp 25.000.000,00 pertahun.

No. URUT	NAMA	NPWP	PENGHASILAN BRUTO	PKP	Tarif 5%	PPh PASAL 21 DITANGGUNG PEMERINTAH	PPh PASAL 21 TERUTANG	Tunjangan Pajak	Tambahan Biaya atas Gross Up	Penghematar PPh Badan
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
806	ABUGI		13,558,783	7,896,920	394,846	10,402	384,444	404,678	20,234	121,403
807	SRI ANDAYANI		13,207,846	9,016,740	450,837	46,732	404,105	425,374	21,269	127,612
808	LULIK WARDANI		13,421,967	9,209,380	460,469	46,463	414,006	435,796	21,790	130,739
809	ASMINI		13,710,143	9,474,560	473,728	46,248	427,480	449,979	22,499	134,964
810	SULASTRI B		15,052,844	10,686,240	534,312	44,651	489,661	515,433	25,772	154,630
811	INDAH YANI		14,509,392	10,192,700	509,635	45,219	464,416	488,859	24,443	146,658
812	LASTRININGSIH		13,730,711	9,488,580	474,429	46,110	428,319	450,862	22,543	135,259
813	SUNIATIN		13,896,243	9,637,340	481,867	45,898	435,969	458,915	22,946	137,674
814	SIKA RAHAYU		12,962,534	8,798,400	439,920	47,100	392,820	413,495	20,675	124,048
815	MOH. SLAMET		12,102,257	6,584,180	329,209	12,176	317,033	333,719	16,686	100,116
816	SAMIRAN		12,607,235	9,119,980	455,999	115,578	340,421	358,338	17,917	107,501
817	AHMAD EFFENDI		14,442,829	8,694,220	434,711	9,339	425,372	447,760	22,388	134,328
818	NISA		13,935,851	9,673,420	483,671	45,859	437,812	460,855	23,043	138,256
819	ARLIMAN		12,654,909	7,083,180	354,159	11,525	342,634	360,667	18,033	108,200
820	ISMA'IL		12,418,013	6,869,920	343,496	11,820	331,676	349,133	17,457	104,740
821	SYARIF		13,687,888	8,013,900	400,695	10,260	390,435	410,984	20,549	123,295
822	ARIMAMI		12,001,797	7,929,260	396,463	48,189	348,274	366,604	18,330	109,981
823	NIPAROTIN		14,253,983	9,957,960	497,898	45,417	452,481	476,296	23,815	142,889
824	MISMIATI		15,184,300	10,801,760	540,088	44,417	495,671	521,759	26,088	156,528
825	WIWIK PURWANINGSIH		14,003,769	9,733,860	486,693	45,757	440,936	464,143	23,207	139,243
826	SULISWATIN		13,970,218	9,704,860	485,243	45,829	439,414	462,541	23,127	138,762
827	SUPAINI		14,550,363	10,232,140	511,607	45,232	466,375	490,921	24,546	147,276
828	SATUPA		15,247,029	10,858,040	542,902	44,334	498,568	524,808	26,240	157,443
829	ERYANI		16,329,348	11,830,420	591,521	42,939	548,582	577,455	28,873	173,236
830	ASMIALA		13,530,540	9,309,700	465,485	46,392	419,093	441,151	22,058	132,345
831	SULI ASTUTIK		14,787,849	10,442,740	522,137	44,857	477,280	502,400	25,120	150,720
832	SITI WAROKA		14,023,159	9,753,460	487,673	45,786	441,887	465,144	23,257	139,543
833	DARSI		16,174,232	11,692,380	584,619	43,172	541,447	569,944	28,497	170,983
834	SIRA		14,571,527	10,246,440	512,322	45,087	467,235	491,826	24,591	147,548
835	SARMI		14,897,672	10,545,200	527,260	44,810	482,450	507,842	25,392	152,353
836	HOTIJAH		15,592,725	11,167,400	558,370	43,858	514,512	541,592	27,080	162,477
837	ARIANI		12,708,516	8,566,340	428,317	47,331	380,986	401,038	20,052	120,311
838	SAMIATI		13,839,647	9,587,820	479,391	46,004	433,387	456,197	22,810	136,859
839	KASIYA		12,738,233	8,594,220	429,711	47,322	382,389	402,515	20,126	120,754
840	NITI		15,755,053	11,315,520	565,776	43,706	522,070	549,547	27,477	164,864

Perhitungan Gross Up Pada karyawan dengan Penghasilan Kena Pajak sampai dengan Rp 25.000.000,00 pertahun.

No. URUT	NAMA	NPWP	PENGHASILAN BRUTO	PKP	Tarif 5%	PPh PASAL 21 DITANGGUNG PEMERINTAH	PPh PASAL 21 TERUTANG	Tunjangan Pajak	Tambahan Biaya atas Gross Up	Penghematan PPh Badan
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
841	SUMIATI B		12,075,207	7,997,800	399,890	48,159	351,731	370,243	18,512	111,073
842	SARIDA		14,423,688	10,115,620	505,781	45,328	460,453	484,687	24,234	145,436
843	BEBUN		12,891,941	7,296,680	364,834	11,234	353,600	372,211	18,611	111,633
844	FATMA		12,988,641	8,819,440	440,972	47,006	393,966	414,701	20,735	124,410
845	ANI ISMAWATI		13,183,523	8,994,740	449,737	46,760	402,977	424,186	21,209	127,256
846	KASIATI		12,246,599	8,153,120	407,656	47,971	359,685	378,616	18,931	113,535
847	MIARSIH		16,063,375	11,593,900	579,695	43,342	536,353	564,582	28,229	169,375
848	MIARNA		15,348,586	10,946,340	547,317	44,129	503,188	529,672	26,484	158,931
849	SUHANA		13,588,901	9,366,600	468,330	46,428	421,902	444,107	22,205	133,232
850	JAMILA		14,634,511	10,309,940	515,497	45,179	470,318	495,072	24,754	148,521
851	HOSNAWIYAH		16,286,599	11,794,680	589,734	43,060	546,674	575,446	28,772	172,634
852	UMI		12,894,257	8,739,920	436,996	47,259	389,737	410,249	20,512	123,075
853	NAMI		14,063,991	9,788,060	489,403	45,682	443,721	467,075	23,354	140,122
854	ATIMA		13,495,828	9,274,540	463,727	46,338	417,389	439,357	21,968	131,807
855	JUMA'ATI		14,333,519	10,033,140	501,657	45,408	456,249	480,262	24,013	144,079
856	CHOTIK'AH		14,831,764	10,483,520	524,176	44,834	479,342	504,571	25,229	151,371
857	SULASTRI JAYATI		13,279,638	9,080,240	454,012	46,615	407,397	428,839	21,442	128,652
858	SANIATI		16,595,349	12,066,000	603,300	42,511	560,789	590,304	29,515	177,091
859	MISKANA		13,819,166	9,568,220	478,411	46,000	432,411	455,169	22,758	136,551
860	BUSTINI B		14,830,743	10,485,240	524,262	44,901	479,361	504,591	25,230	151,377
861	NURHASANAH		14,220,102	9,928,580	496,429	45,487	450,942	474,676	23,734	142,403
862	FARIDA		14,042,445	9,768,540	488,427	45,705	442,722	466,023	23,301	139,807
863	MANISA		15,519,280	11,098,000	554,900	43,867	511,033	537,929	26,896	161,379
864	HUSNUL HOTIMAH		12,701,496	8,561,280	428,064	47,372	380,692	400,728	20,036	120,219
865	SUHANA		15,247,139	10,858,040	542,902	44,331	498,571	524,812	26,241	157,443
866	SUPIYAH		18,387,066	13,685,740	684,287	40,451	643,836	677,722	33,886	203,317
867	SUTIN		17,141,713	12,560,980	628,049	41,909	586,140	616,989	30,849	185,097
868	ARMI		15,987,126	11,524,680	576,234	43,423	532,811	560,854	28,043	168,256
869	MARIA		14,063,683	9,789,400	489,470	45,723	443,747	467,102	23,355	140,131
870	HAMAMI		14,450,510	10,135,900	506,795	45,198	461,597	485,892	24,295	145,767
871	SATRI		14,207,642	9,922,080	496,104	45,621	450,483	474,193	23,710	142,258
872	RIYATUN		14,158,156	9,875,380	493,769	45,628	448,141	471,727	23,586	141,518
873	ARYANI		14,649,860	10,316,520	515,826	44,979	470,847	495,628	24,781	148,689
874	SUJILA		16,278,898	11,786,020	589,301	43,027	546,274	575,025	28,751	172,508
875	SUPAIDAH		15,902,015	11,444,680	572,234	43,444	528,790	556,621	27,831	166,986

Perhitungan Gross Up Pada karyawan dengan Penghasilan Kena Pajak sampai dengan Rp 25.000.000,00 pertahun.

No. URUT	NAMA	NPWP	PENGHASILAN BRUTO	PKP	Tarif 5%	PPh PASAL 21 DITANGGUNG PEMERINTAH	PPh PASAL 21 TERUTANG	Tunjangan Pajak	Tambahan Biaya atas Gross Up	Penghematan PPh Badan
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
876	SAMIASIH		14,478,287	10,161,940	508,097	45,189	462,908	487,272	24,364	146,181
877	JATIMAH		15,774,938	11,336,240	566,812	43,751	523,061	550,591	27,530	165,177
878	SATIK		16,633,175	12,108,180	605,409	42,667	562,742	592,360	29,618	177,708
879	NURSIATI		15,872,107	11,421,700	571,085	43,580	527,505	555,268	27,763	166,581
880	APNETI		16,382,381	11,883,920	594,196	43,016	551,180	580,189	29,009	174,057
881	ARIYUL		13,433,907	9,218,940	460,947	46,418	414,529	436,346	21,817	130,904
882	SULIK		14,692,007	10,318,880	515,944	43,016	472,928	497,819	24,891	149,346
883	SUSANA		15,838,039	11,390,920	569,546	43,619	525,927	553,607	27,680	166,082
884	TUKINI		14,577,531	10,255,880	512,794	45,181	467,613	492,224	24,611	147,667
885	HOLILA		17,779,108	13,139,460	656,973	41,232	615,741	648,148	32,407	194,445
886	MUSNI		13,290,516	9,094,040	454,702	46,701	408,001	429,475	21,474	128,842
887	NUR ASIAH		14,569,743	10,250,420	512,521	45,229	467,292	491,886	24,594	147,566
888	LILIS ROMLAH		15,950,271	11,492,460	574,623	43,493	531,130	559,084	27,954	167,725
889	MISJANA		14,313,665	10,014,000	500,700	45,401	455,299	479,262	23,963	143,779
890	SUSIATI		14,300,629	10,002,580	500,129	45,425	454,704	478,636	23,932	143,591
891	MURNIATI		13,427,885	9,215,080	460,754	46,465	414,289	436,094	21,805	130,828
892	AMINAH B		13,079,761	8,899,680	444,984	46,848	398,136	419,091	20,955	125,727
893	MARIYAM A		12,407,588	8,295,580	414,779	47,709	367,070	386,389	19,319	115,917
894	MANISA		13,990,038	9,728,300	486,415	45,894	440,521	463,706	23,185	139,112
895	MASHUNA		14,109,038	9,825,720	491,286	45,553	445,733	469,193	23,460	140,758
896	JUMA'ATI B		14,878,814	10,522,460	526,123	44,690	481,433	506,772	25,339	152,031
897	HAMIDA		12,648,028	8,518,160	425,908	47,563	378,345	398,258	19,913	119,477
898	HOSNAWIYAH		12,747,372	8,603,720	430,186	47,343	382,843	402,993	20,150	120,898
899	SUHAIBA		17,199,981	12,620,460	631,023	42,012	589,011	620,012	31,001	186,003
900	RUSU'AH		13,544,163	9,318,220	465,911	46,282	419,629	441,715	22,086	132,514
901	SIANA		16,833,057	12,284,800	614,240	42,335	571,905	602,005	30,100	180,602
902	IKE WAHYUNI		13,765,559	9,522,580	476,129	46,132	429,997	452,628	22,631	135,789
903	NAILA		15,851,098	11,408,280	570,414	43,744	526,670	554,389	27,719	166,317
904	SRI IRAWATI		15,466,534	11,056,220	552,811	44,075	508,736	535,512	26,776	160,653
905	INAWATI B		20,887,483	15,931,940	796,597	37,221	759,376	799,343	39,967	239,803
906	NAPISAH		12,294,791	8,195,980	409,799	47,898	361,901	380,948	19,047	114,285
907	NUR HASANAH B		13,130,141	8,949,060	447,453	46,886	400,567	421,649	21,082	126,495
908	LINI RISTYOWATI		12,375,833	8,267,860	413,393	47,770	365,623	384,866	19,243	115,460
909	SILATUROHIM		14,728,255	10,388,840	519,442	44,925	474,517	499,492	24,975	149,847
910	RIRIN PURWARINI		12,280,338	8,182,280	409,114	47,899	361,215	380,226	19,011	114,068

Perhitungan Gross Up Pada karyawan dengan Penghasilan Kena Pajak sampai dengan Rp 25.000.000,00 pertahun.

No. URUT	NAMA	NPWP	PENGHASILAN BRUTO	PKP	Tarif 5%	PPh PASAL 21 DITANGGUNG PEMERINTAH	PPh PASAL 21 TERUTANG	Tunjangan Pajak	Tambahan Biaya atas Gross Up	Penghematan PPh Badan
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
911	SITI TOYYIBA		13,731,313	9,486,420	474,321	46,042	428,279	450,820	22,541	135,246
912	KASIYANI		13,317,390	9,119,660	455,983	46,704	409,279	430,820	21,541	129,246
913	MARYATI		16,433,168	11,929,940	596,497	42,961	553,536	582,669	29,133	174,801
914	ANIK SOFIA		14,043,160	9,770,180	488,509	45,729	442,780	466,084	23,304	139,825
915	BEBUN INDRANI		14,184,450	9,899,960	494,998	45,618	449,380	473,032	23,652	141,909
916	AKMI		12,849,931	8,693,440	434,672	47,150	387,522	407,918	20,396	122,375
917	YULIS SETYOWATI		12,810,474	8,661,700	433,085	47,294	385,791	406,096	20,305	121,829
918	SUHARTATIK		14,222,487	9,931,220	496,561	45,496	451,065	474,805	23,740	142,442
919	SUTINING		12,344,268	8,237,700	411,885	47,766	364,119	383,283	19,164	114,985
920	SEPTI EW		12,092,115	8,006,600	400,330	47,977	352,353	370,898	18,545	111,269
921	SRI WAHNI A		13,523,886	9,302,960	465,148	46,382	418,766	440,806	22,040	132,242
922	BAWON SRI ASTUTIK		13,198,244	9,007,580	450,379	46,731	403,648	424,893	21,245	127,468
923	IKE PRIYATINI		12,978,303	8,809,300	440,465	46,998	393,467	414,176	20,709	124,253
924	JUMA'ATIC		14,345,627	10,039,740	501,987	45,285	456,702	480,739	24,037	144,222
925	DWI HANDAYANI		16,309,985	11,812,040	590,602	42,939	547,663	576,487	28,824	172,946
926	NANIK B		12,012,198	7,949,040	397,452	48,437	349,015	367,384	18,369	110,215
927	SRI WAHYUNI B		13,522,411	9,301,560	465,078	46,382	418,696	440,733	22,037	132,220
928	ANIK HANDAYANI		13,011,822	8,836,360	441,818	46,878	394,940	415,726	20,786	124,718
929	WIDYAWATI		14,822,918	10,471,220	523,561	44,736	478,825	504,026	25,201	151,208
930	IIN MULYATINA		13,279,259	9,080,920	454,046	46,640	407,406	428,848	21,442	128,655
931	WIWIK WIDIYOWATI		12,938,466	8,772,940	438,647	47,035	391,612	412,223	20,611	123,667
932	MARYAM B		14,180,957	9,896,720	494,836	45,549	449,287	472,934	23,647	141,880
933	TIKA HARIYANI		12,542,523	8,419,920	420,996	47,613	373,383	393,035	19,652	117,910
934	MUSAROFAH		13,719,656	9,480,760	474,038	46,177	427,861	450,380	22,519	135,114
935	INDRAWATI		14,146,045	9,864,780	493,239	45,651	447,588	471,145	23,557	141,344
936	RIRIN RETNOWATI		12,088,135	8,013,180	400,659	48,236	352,423	370,972	18,549	111,291
937	ERVINA HAHATI		14,709,365	10,373,740	518,687	44,996	473,691	498,622	24,931	149,587
938	COIRIAH		12,105,823	8,023,020	401,151	48,062	353,089	371,673	18,584	111,502
939	CHUSNUL HOTIMAH		14,965,474	10,600,680	530,034	44,587	485,447	510,997	25,550	153,299
940	YAYUK INDRAWATI		12,051,166	7,978,280	398,914	48,247	350,667	369,123	18,456	110,737
941	SANTI P		12,438,342	8,332,840	416,642	47,910	368,732	388,139	19,407	116,442
942	ANIK SUNDARI		14,142,183	9,864,140	493,207	45,727	447,480	471,032	23,552	141,309
943	SUPRIYATINI		12,161,755	8,076,980	403,849	48,083	355,766	374,491	18,725	112,347
944	SALAMA		12,610,875	8,482,960	424,148	47,566	376,582	396,402	19,820	118,921
945	ANIS HARTININGSIH		12,417,995	8,309,420	415,471	47,808	367,663	387,014	19,351	116,104

Perhitungan Gross Up Pada karyawan dengan Penghasilan Kena Pajak sampai dengan Rp 25.000.000,00 pertahun.

No. URUT	NAMA	NPWP	PENGHASILAN BRUTO	PKP	Tarif 5%	PPh PASAL 21 DITANGGUNG PEMERINTAH	PPh PASAL 21 TERUTANG	Tunjangan Pajak	Tambahan Biaya atas Gross Up	Penghematan PPh Badan
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
946	BUATI A		14,978,230	10,618,940	530,947	44,740	486,207	511,797	25,590	153,539
947	LILIK SRI INDAH M		15,590,812	11,168,020	558,401	43,919	514,482	541,560	27,078	162,468
948	ENI PUJI ASTUTIK J		12,469,477	8,355,840	417,792	47,746	370,046	389,522	19,476	116,857
949	SERI ASIH		13,668,864	9,436,200	471,810	46,270	425,540	447,937	22,397	134,381
950	KUSMINI		12,747,339	8,609,460	430,473	47,487	382,986	403,143	20,157	120,943
951	SITI RAHAYU B		14,464,676	10,154,540	507,727	45,327	462,400	486,737	24,337	146,021
952	YUNI EKAWATI		12,546,745	8,423,620	421,181	47,606	373,575	393,237	19,662	117,971
953	ISNAWATI		13,657,996	9,425,220	471,261	46,253	425,008	447,377	22,369	134,213
954	RINI TRI DIANA		12,504,408	8,381,160	419,058	47,549	371,509	391,062	19,553	117,319
955	NINUK SUMILAWATI		13,454,477	9,238,060	461,903	46,408	415,495	437,363	21,868	131,209
956	ROHIMAH		14,094,832	9,821,960	491,098	45,797	445,301	468,738	23,437	140,621
957	SRI UTAMI		14,438,312	10,131,840	506,592	45,386	461,206	485,480	24,274	145,644
958	ROFIDA DWI H.		12,336,728	8,228,700	411,435	47,720	363,715	382,858	19,143	114,857
959	YAYUK PRAPTININGSIH		13,733,052	9,495,360	474,768	46,224	428,544	451,099	22,555	135,330
960	SITI SAHROWIYAH		13,312,501	9,114,680	455,734	46,695	409,039	430,567	21,528	129,170
961	INAWATI		12,890,949	8,735,880	436,794	47,237	389,557	410,060	20,503	123,018
962	SERI PUJIATI		13,357,758	9,149,520	457,476	46,491	410,985	432,616	21,631	129,785
963	RIRIN WAHYUNI		13,650,242	9,422,200	471,110	46,362	424,748	447,103	22,355	134,131
964	JUMANI A		12,245,382	8,150,940	407,547	47,946	359,601	378,527	18,926	113,558
965	RATNAWATI		13,987,157	9,724,940	486,247	45,929	440,318	463,493	23,175	139,048
966	SUSWATININGSIH		12,028,383	7,959,460	397,973	48,312	349,661	368,064	18,403	110,419
967	AGUS YULIANTO		12,319,852	6,779,680	338,984	11,895	327,089	344,304	17,215	103,291
968	SITI SOVIA		12,496,005	8,383,400	419,170	47,805	371,365	390,911	19,546	117,273
969	SRI ROHANI		11,454,756	9,826,580	491,329	45,250	446,079	469,557	23,478	140,867
970	ROFIAH		17,337,945	12,745,140	637,257	41,852	595,405	626,742	31,337	188,023
971	BUATI B		23,215,166	18,044,340	902,217	34,748	867,469	913,125	45,656	273,938
972	SUMIATI B		22,868,811	17,730,200	886,510	35,121	851,389	896,199	44,810	268,860
973	ANIK SUSANTI		12,623,213	8,490,960	424,548	47,473	377,075	396,921	19,846	119,076
974	KARSIATI		23,987,779	18,737,620	936,881	33,731	903,150	950,684	47,534	285,205
975	MUSRIFAH		12,479,834	8,369,140	418,457	47,832	370,625	390,132	19,507	117,039
976	SOFI YULIANA		22,247,816	17,170,080	858,504	35,867	822,637	865,934	43,297	259,780
977	RINI WULANDARI		12,649,605	8,515,160	425,758	47,451	378,307	398,218	19,911	119,465
978	EKA WIJAYANTI		13,625,397	9,395,560	469,778	46,286	423,492	445,781	22,289	133,734
979	INGGRIT MARINA		12,199,203	8,115,180	405,759	48,148	357,611	376,433	18,822	112,930
980	SUWARSIH		21,211,973	16,240,540	812,027	37,229	774,798	815,577	40,779	244,673

Perhitungan Gross Up Pada karyawan dengan Penghasilan Kena Pajak sampai dengan Rp 25.000.000,00 pertahun.

No. URUT	NAMA	NPWP	PENGHASILAN BRUTO	PKP	Tarif 5%	PPh PASAL 21 DITANGGUNG PEMERINTAH	PPh PASAL 21 TERUTANG	Tunjangan Pajak	Tambahan Biaya atas Gross Up	Penghematan PPh Badan
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
981	SAUDA		13,261,260	9,065,580	453,279	46,685	406,594	427,994	21,400	128,398
982	ANA ERAWATI		20,629,093	15,700,720	785,036	37,577	747,459	786,799	39,340	236,040
983	UMI SAHADATILA		13,245,375	9,048,120	452,406	46,625	405,781	427,138	21,357	128,141
984	NUNING TRI SUSWATI		14,963,359	10,602,600	530,130	44,685	485,445	510,995	25,550	153,298
985	IKA SUGIARTI		21,116,093	16,147,800	807,390	37,188	770,202	810,739	40,537	243,222
986	NARIPA		12,551,109	8,428,420	421,421	47,622	373,799	393,473	19,674	118,042
987	YALIP		16,621,150	12,100,800	605,040	42,768	562,272	591,865	29,593	177,560
988	BUASI		20,055,892	15,799,740	789,987	38,666	751,321	790,864	39,543	237,259
989	NURHASANAH C		3,488,475	7,498,980	374,949	6,491	368,458	387,851	19,393	116,355
990	DWI YURNI N		12,438,312	8,645,240	432,262	47,637	384,625	404,868	20,243	121,461
991	MITTA ARISANTI		20,931,279	15,979,860	798,993	37,378	761,615	801,700	40,085	240,510
992	LINDA SUMARDIANA		12,751,280	8,607,860	430,393	47,354	383,039	403,199	20,160	120,960
993	YULIANA A		13,282,364	9,084,740	454,237	46,662	407,575	429,026	21,451	128,708
994	ENDANG SUKESTI		20,519,237	15,602,400	780,120	37,728	742,392	781,465	39,073	234,440
995	NANIK INDIYANI		16,274,713	11,790,400	589,520	43,235	546,285	575,037	28,752	172,511
996	SUKENI		16,434,836	11,931,780	596,589	42,967	553,622	582,760	29,138	174,828
997	ENI KUSTIRAH		13,088,928	8,905,220	445,261	46,768	398,493	419,466	20,973	125,840
998	SUMARTINI		13,205,937	9,015,900	450,795	46,756	404,039	425,304	21,265	127,591
999	ITA WIDIYANTI		14,050,809	9,782,840	489,142	45,864	443,278	466,608	23,330	139,983
1000	SUMIYATI C		21,903,476	16,859,540	842,977	36,281	806,696	849,154	42,458	254,746
1001	ANA SRIWATI		12,350,122	8,244,740	412,237	47,803	364,434	383,615	19,181	115,084
1002	SULASTRI B		15,028,981	10,657,720	532,886	44,505	488,381	514,085	25,704	154,226
1003	YULIANA B		14,076,331	9,799,520	489,976	45,675	444,301	467,685	23,384	140,306
1004	JUMINA B		12,682,676	8,544,520	427,226	47,399	379,827	399,818	19,991	119,945
1005	CHUSNUL HOTIMAH		17,302,494	12,713,140	635,657	41,894	593,763	625,014	31,251	187,504
1006	DJUWARIYAH		21,742,359	16,714,340	835,717	36,478	799,239	841,304	42,065	252,391
1007	NUR HASANAY		19,106,965	14,337,260	716,863	39,641	677,222	712,865	35,643	213,860
1008	WIWIK PARIASIH		12,484,298	2,426,440	121,322	47,659	73,663	77,540	3,877	23,262
1009	LIKE HANDAYANI		12,810,702	8,661,480	433,074	47,283	385,791	406,096	20,305	121,829
1010	YENNI RAHMAWATI		14,581,508	10,261,180	513,059	45,269	467,790	492,411	24,621	147,723
1011	RIANINGSIH		12,111,578	8,027,760	401,388	48,044	353,344	371,941	18,597	111,582
1012	NUR IMAMA		12,496,430	8,374,960	418,748	47,584	371,164	390,699	19,535	117,210
1013	SUPARMIATI		17,899,027	13,240,540	662,027	40,911	621,116	653,806	32,690	196,142
1014	SAROFA SW		13,269,690	9,062,720	453,136	46,413	406,723	428,129	21,406	128,439
	JUMLAH		16,049,322,357	10,410,483,560		35,594,751	484,929,427	510,452,028	25,522,601	153,135,609



P.T. KUTAI TIMBER INDONESIA

PLYWOOD AND WOOD INDUSTRY

FACTORY : Jl. Tanjung Tembaga Baru / Pelabuhan, Probolinggo 67201 - Jawa Timur
Telp. : (0335) 422412 (Hunting) ; Fax. : (0335) 421669
e-mail : pr@kti.co.id

SURAT-KETERANGAN.

No. 53 /KTIP/Pers/V/2006

Yang bertanda tangan dibawah ini Pimpinan PT. Kutai Timber Indonesia Cabang Probolinggo, menerangkan dengan sebenarnya bahwa :

Nama : Eric Aprida Laban
Nim : 010412920
Jurusan : Akuntansi
Fakultas : Ekonomi
Perguruan Tinggi : Universitas Atma Jaya – Yogyakarta

Telah menyelesaikan penelitian di PT. Kutai Timber Indonesia Probolinggo, guna mendapatkan data dalam penyusunan skripsi sebagai Tugas Akhir dengan judul :

“ EVALUASI PENGHEMATAN PAJAK PENGHASILAN BADAN MELALUI PERENCANAAN PAJAK DI PT. KUTAI TIMBER INDONESIA ”

Demikian surat keterangan ini dibuat dengan sebenarnya untuk bisa dipergunakan sebagaimana mestinya.

Probolinggo, 17 Mei 2006
PT. Kutai Timber Indonesia
Probolinggo


Capt. M. Sain Latief
Manager Umum & Personalia

HEAD OFFICE : Jakarta 12190, Telephone : (021) 2521260
BRANCH : Surabaya 60272, East Java, Telephone : (031) 5343835
Samarinda 75117, East Kalimantan, Telephone : (0541) 741966
PLANTATION & LABORATORY : Sepuh Gembol, Bermi-Kerucil Kab. Probolinggo,
Kelatakan-Tanggul, Jember - Jawa Timur

PT KUTAI TIMBER INDONESIA
BALANCE SHEET
December 31, 2003
(Expressed in United States Dollar)

ASSETS

CURRENT ASSETS

Cash on hand and in bank	666,745
Accounts receivable	
Trade	
Third parties	1,705,460
Related parties	2,278,408
Other	
Third parties	558,152
Related party	112,863
Inventories	7,498,322
Prepayments and other current assets	22,452,553
TOTAL CURRENT ASSETS	15,065,205

NON-CURRENT ASSETS

Property, plant and equipment - net of accumulated depreciation and amortization	14,739,187
Estimated claim for tax refund	1,056,495
Long-term prepayment	363,684
Deferred loss on sale-and-leaseback transaction - net	48,520
Refoundable deposits	38,510
Defferent tax assets - net	-
TOTAL NON-CURRENT ASSETS	16,246,396
TOTAL ASSETS	31,311,601

LIABILITIES AND STOCKHOLDER' EQUITY

LIABILITIES

CURRENT LIABILITIES

Short-term loans	19,095,435
accounts payable	
Trade	
Third parties	1,390,655
Other	
Third parties	963,754
Related party	45,150
Accured expenses	842,012
Taxes expenses	85,277
Advances from costumers	358,851
Current maturities of:	
Obligation under capital lease	397,037
loan payable to related party	174,000
TOTAL CURRENT LIABILITIES	23,352,171

NON-CURRENT LIABILITIES

Long-term debts-net of current maturities	
Obligation under capital lease	101,640
Load payable to related party	86,000
Deferred tax liabilities - net	21,366
Employee benefits	633,415
TOTAL NON-CURRENT LIABILITIES	842,421
TOTAL LIABILITIES	24,194,592

STOCKHOLDERS' EQUITY

Capital stock - Rp378.000 (US\$1.000)	
par value per share	
Authorized, issued and fully paid - 5.000 shares	5,000,000
Revaluation increment in property,plant and equipment	4,366,270
Retained earnings (deficit)	
Appropriated for general reserve	2,405,050
Unappropriated	(4,654,311)
TOTAL STOCKHOLDERS' EQUITY	7,117,009
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	31,311,601

PT KUTAI TIMBER INDONESIA
BALANCE SHEET
December 31, 2003
(Expressed in Indonesian Rupiah)

ASSETS	
CURRENT ASSETS	
Cash on hand and in bank	5,643,996,425
Accounts receivable	
Trade	
Third parties	14,436,718,900
Related parties	19,286,723,720
Other	
Third parties	4,724,756,680
Related party	955,385,295
Inventories	63,473,295,730
Prepayments and other current assets	190,060,861,145
TOTAL CURRENT ASSETS	127,526,960,325
NON-CURRENT ASSETS	
Property, plant and equipment - net of accumulated depreciation and amortization	124,767,217,955
Estimated claim for tax refund	8,943,230,175
Long-term prepayment	3,078,585,060
Deferred loss on sale-and-leaseback transaction - net	410,721,800
Refundable deposits	325,987,150
Defferent tax assets - net	-
TOTAL NON-CURRENT ASSETS	137,525,742,140
TOTAL ASSETS	265,052,702,465
LIABILITIES AND STOCKHOLDER' EQUITY	
LIABILITIES	
CURRENT LIABILITIES	
Short-term loans	161,642,857,275
accounts payable	
Trade	
Third parties	11,771,894,575
Other	
Third parties	8,158,177,610
Related party	382,194,750
Accured expenses	7,127,631,580
Taxes expenses	721,869,805
Advances from costumers	3,037,673,715
Current maturities of:	
Obligation under capital lease	3,360,918,205
loan payable to related party	1,472,910,000
TOTAL CURRENT LIABILITIES	197,676,127,515
NON-CURRENT LIABILITIES	
Long-term debts-net of current maturities	
Obligation under capital lease	860,382,600
Load payable to related party	727,990,000
Deferred tax liabilities - net	180,863,190
Employee benefits	5,361,857,975
TOTAL NON-CURRENT LIABILITIES	7,131,093,765
TOTAL LIABILITIES	204,807,221,280
STOCKHOLDERS' EQUITY	
Capital stock - Rp378.000 (US\$1.000) par value per share	
Authorized, issued and fully paid - 5.000 shares	42,325,000,000
Revaluation increment in property,plant and equipment	36,960,475,550
Retained earnings (deficit)	
Appropriated for general reserve	20,358,748,250
Unappropriated	(39,398,742,615)
TOTAL STOCKHOLDERS' EQUITY	60,245,481,185
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	265,052,702,465

PT KUTAI TIMBER INDONESIA
STATEMENTS OF INCOME
Years Ended December 31, 2003
(Expressed in United States Dollar)

SALES :		
Export		
Plywood	30,360,926	
Woodworking	9,418,048	
Scraft Joint	2,863,001	
Plywood (second proses)	182,775	
Domestic		
Plywood	3,535,588	
Plywood (second proses)	2,200,058	
Woodworking	233,016	
By-product	2,020	
Scraft Joint	-	
NET SALES		<u>40,190,002</u>
COST OF GOODS SOLD		
Raw material used	28,454,622	
Direct labor	6,241,183	
Manufacturing overhead	7,344,488	
Total Manufacturing Cost		42,040,333
Work in process inventory		
At beginning of year	1,900,919	
At end of year	(1,378,144)	
Cost of goods manufactured		42,563,108
Finished goods inventory		
At beginning of year	1,788,437	
At end of year	(3,895,010)	
Cost of plywood for packing and other usages		40,456,535
		(1,281,786)
COST OF GOODS SOLD		<u>39,174,749</u>
GROSS PROFIT		<u>9,621,283</u>
OPERATING EXPENSES		
Selling		
Freight cost		
Export	4,916,306	
Domestic	129,799	
packing, handling, insurance	1,354,483	
Export commission	130,710	
Other (each below US\$50.00)	643,900	
		7,175,266
General and Administrative		
Salaries, wages and employee benefits	638,055	
Office supplies	360,752	
repairs and maintenance	235,144	
Research and Development	165,904	
Traveling	113,400	
Depreciation	57,232	
amortization	-	
Other (each below US\$50.00)	25,852	
		<u>1,602,377</u>
TOTAL OPERATING EXPENSES		<u>(8,777,643)</u>
INCOME FROM OPERATIONS		<u>843,640</u>
OTHER INCOME (EXPENSES)		
Interest income	25,897	
Gain on disposal of property and equipment	133,088	
Interest expense	(352,697)	
Miscellaneous-net	(428,031)	
Other expenses		<u>(641,743)</u>
INCOME BEFORE TAX EXPENSE		<u>201,087</u>
TAX EXPENSE		
Current	13,284	
Deferrent	33,952	
TOTAL TAX EXPENSE		<u>(71,600)</u>
NET INCOME		<u>154,661</u>

PT KUTAI TIMBER INDONESIA
STATEMENTS OF INCOME
Years Ended December 31, 2003
(Expressed in Indonesian Rupiah)

SALES :		
Export		
Plywood	257,005,238,590	
Woodworking	79,723,776,320	
Craft Joint	24,235,303,465	
Plywood (second proses)	1,547,190,375	
Domestic		
Plywood	29,928,752,420	
Plywood (second proses)	18,623,490,970	
Woodworking	1,977,559,440	
By-product	17,099,300	
Craft Joint	-	
NET SALES		<u>413,058,410,880</u>
COST OF GOODS SOLD		
Raw material used	240,868,375,230	
Direct labor	52,831,614,095	
Manufacturing overhead	62,171,090,920	
Total Manufacturing Cost	355,871,418,845	
Work in process inventory		
At beginning of year	16,091,279,335	
At end of year	(11,665,988,960)	
Cost of goods manufactured	360,296,709,220	
Finished goods inventory		
At beginning of year	15,139,119,205	
At end of year	(32,971,259,650)	
Cost of plywood for packing and other usages	342,464,568,775	
	(10,850,318,490)	
COST OF GOODS SOLD		<u>331,614,250,285</u>
GROSS PROFIT		<u>81,444,160,595</u>
OPERATING EXPENSES		
Selling		
Freight cost		
Export	41,616,530,290	
Domestic	1,098,748,535	
packing, handling, insurance	11,465,698,595	
Export commission	1,106,460,150	
Other (each below US\$50.00)	5,451,189,120	
		60,738,626,690
General and Administrative		
Salaries, wages and employee benefits	5,401,135,575	
Office supplies	3,053,765,680	
repairs and maintenance	1,990,493,960	
Research and Development	1,404,377,360	
Traveling	1,011,296,620	
Depreciation	484,468,880	
amortization	-	
Other (each below US\$50.00)	218,837,180	
		<u>13,564,121,305</u>
TOTAL OPERATING EXPENSES		<u>(74,302,747,995)</u>
INCOME FROM OPERATIONS		<u>7,141,412,600</u>
OTHER INCOME (EXPENSES)		
Interest income	219,218,105	
Gain on disposal of property and equipment	1,126,589,920	
Interest expense	(2,985,580,105)	
Miscellaneous-net	(3,623,282,415)	
Other expenses	(5,432,354,495)	
INCOME BEFORE TAX EXPENSE		<u>1,709,058,105</u>
TAX EXPENSE		
Current	112,449,060	
Deferrent	287,403,680	
Total tax expense	(399,852,740)	
NET INCOME		<u>1,309,205,365</u>

PT KUTAI TIMBER INDONESIA
STATEMENTS OF CASH FLOWS
Years Ended December 31, 2003
(Expressed in United States Dollar)

CASH FLOWS FROM OPERATING ACTIVITIES	
Income before tax expense	201,897
Adjustments to reconcile income before tax expense to net cash provided by (used in) operating activities:	
Foreign exchange loss on restatement of short-term loans	540,941
Depreciation and amortization	1,939,428
Amortization of deferred loss on sale-and-leaseback transaction	3,465
Interest expense	352,697
Provision for employee benefits	594,338
Gain on disposal of property and equipment	(113,088)
Changes in operating assets and liabilities:	
Decrease (increase) in:	
Accounts receivable	(1,857,672)
Inventories	(969,392)
Prepayments and other current assets	120,395
Claim for tax refund	-
Refundable deposits	(1,598)
Due from stockholders	-
Increase (decrease) in:	
Accounts payable	411,305
Accrued expenses	(5,677)
Taxes payable	49,149
Advances from customer	144,730
cash resulting from operations	1,410,918
payment for:	
Interest	(370,150)
Income tax	(583,301)
Employee benefits	(351,436)
Net cash provided by (used in) operating activities	106,031
CASH FLOWS FROM INVESTING ACTIVITIES	
Acquisitions of property, plant and equipment	(1,519,694)
Proceeds from disposal of property and equipment	115,907
Net cash used in investing activities	(1,403,787)
CASH FLOWS FROM FINANCIAL ACTIVITIES	
Proceeds from:	
Short-term loans	8,347,002
Sale-and-leaseback transaction	-
Payments for:	
Short-term loans	(6,496,392)
Loans from related parties	(208,000)
Obligations under capital lease	(407,219)
Cash dividends	(357,563)
Net cash provided by financig activities	877,828
NET DECREASE IN CASH ON HAND AND IN BANKS	(419,928)
CASH ON HAND AND IN BANKS AT BEGINNING OF YEAR	1,086,673
CASH ON HAND AND IN BANKS AT END OF YEAR	666,745

SUPPLEMENTAL CASH FLOW INFORMATION:

Non-cash activities:	
Acquisition of assets through incurrence of obligation under capital lease	-
Reclassification of advances for purchase of machinery to property, plant and equipment	-

PT KUTAI TIMBER INDONESIA
STATEMENTS OF CASH FLOWS
Years Ended December 31, 2003
(Expressed in Indonesian Rupiah)

CASH FLOWS FROM OPERATING ACTIVITIES	
Income before tax expense	1,709,058,105
Adjustments to reconcile income before tax expense to net cash provided by (used in) operating activities:	
Foreign exchange loss on restatement of short-term loans	4,579,065,565
Depreciation and amortization	16,417,258,020
Amortization of deferred loss on sale-and-leaseback transaction	29,331,225
Interest expense	2,985,580,105
Provision for employee benefits	5,031,071,170
Gain on disposal of property and equipment	(957,289,920)
Changes in operating assets and liabilities:	
Decrease (increase) in:	
Accounts receivable	(15,725,193,480)
Inventories	(8,205,903,280)
Prepayments and other current assets	1,019,143,675
Claim for tax refund	-
Refundable deposits	(13,527,070)
Due from stockholders	-
Increase (decrease) in:	
Accounts payable	3,481,696,825
Accrued expenses	(48,055,805)
Taxes payable	416,046,285
Advances from customer	1,225,139,450
cash resulting from operations	11,943,420,870
payment for:	
Interest	(3,133,319,750)
Income tax	(4,937,642,965)
Employee benefits	(2,974,905,740)
Net cash provided by (used in) operating activities	897,552,415
CASH FLOWS FROM INVESTING ACTIVITIES	
Acquisitions of property, plant and equipment	(12,864,209,710)
Proceeds from disposal of property and equipment	981,152,755
Net cash used in investing activities	(11,883,056,955)
CASH FLOWS FROM FINANCIAL ACTIVITIES	
Proceeds from:	
Short-term loans	70,657,371,930
Sale-and-leaseback transaction	-
Payments for:	
Short-term loans	(54,991,958,280)
Loans from related parties	(1,760,720,000)
Obligations under capital lease	(3,447,108,835)
Cash dividends	(3,026,770,795)
Net cash provided by financial activities	7,430,814,020
NET DECREASE IN CASH ON HAND AND IN BANKS	(3,554,690,520)
CASH ON HAND AND IN BANKS AT BEGINNING OF YEAR	9,198,686,945
CASH ON HAND AND IN BANKS AT END OF YEAR	5,643,996,425
SUPPLEMENTAL CASH FLOW INFORMATION:	
Non-cash activities:	
Acquisition of assets through incurrence of obligation under capital lease	-
Reclassification of advances for purchase of machinery to property, plant and equipment	-